

05-44481-rdd Doc 3485-6 Filed 04/28/06 Entered 04/28/06 12:59:54 Exhibit E:
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Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
First Interim Application
(10/08/05 - 01/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
10/20/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Finished documenting my walkthroughs after knowing of corrections.	2.7	200.00	540.00
10/20/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Finished reviewing accounts receivable for Energy and Chassis and deleted cleared notes.	0.6	270.00	162.00
10/20/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented discussions regarding meeting held during the day.	2.1	280.00	588.00
10/20/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with B. Foland, Delphi, regarding inventory receiving.	1.3	280.00	364.00
10/20/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with client re: Energy and Chassis inventory open items.	2.4	240.00	576.00
10/20/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed management assessment status workpaper for treasury process.	1.6	280.00	448.00
10/20/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Formatted overall preliminary analytic for Delphi Corporation.	1.3	270.00	351.00
10/20/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the follow up responses to the negative sensitive access review.	0.5	275.00	137.50
10/20/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Products & Service Solutions Accounts Receivable allowance closed notes.	0.8	270.00	216.00
10/20/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for status update meeting with D. Nguyen and R. Hale.	1.4	390.00	546.00
10/20/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed understanding of Client's business task.	1.4	200.00	280.00
10/20/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Delphi General Ledger Control Findings with M. Whiteman.	1.4	280.00	392.00
10/20/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Roll forward Integra-T, a treasury management application administered by C Courtade, Information Security controls in control audit tool.	2.4	280.00	672.00
10/20/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Held status meeting on the Thermal and Interior Inventory cycle with K. Urek.	0.1	280.00	28.00
10/20/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed inventory for Energy and Chassis.	1.2	270.00	324.00
10/20/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Products & Service Solutions Excess & Obsolete reserve analysis.	1.8	270.00	486.00
10/20/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated remediation status for all audits within the audit documentation tool.	1.1	290.00	319.00
10/20/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed business cycle update documents with V. Ziemke.	0.4	480.00	192.00
10/20/05	ZIEMKE, VALERIE LEA	MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Supervised staff by answering questions re: business process testing.	0.5	480.00	240.00
10/20/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented property and accounts payable for Energy and Chassis.	2.2	270.00	594.00
10/20/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated with S. Potter to prepare Delphi General Ledger control deficiencies.	0.5	280.00	140.00
10/20/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Participated in pension planning meeting with B. Plumb and D. Thomas.	0.5	390.00	195.00
10/20/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Mainframe Smart Audit Support understanding document.	2.5	290.00	725.00
10/20/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed and answered questions regarding testing of the financial reporting cycle with S. Stieritz, Staff.	0.5	240.00	120.00
10/20/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed open items related to headquarters division for the quarterly review.	0.6	390.00	234.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
10/20/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed earnings per share amortization schedules.	2.2	200.00	440.00
10/20/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for meeting with P. Harshman to walkthrough the Financial Reporting Cycle.	2.3	250.00	575.00
10/20/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with M. Main, Delphi, regarding the inventory process.	0.7	280.00	196.00
10/20/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed sales analysis for Delphi Saginaw steering division.	1.9	240.00	456.00
10/20/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Organized Delphi related emails to save sent and deleted emails per subpoena.	0.3	480.00	144.00
10/20/05	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in Internal Status Update Meeting and prepared for client meeting	3.0	525.00	1,575.00
10/20/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed sundry receivables account for Delphi Saginaw steering division.	1.4	240.00	336.00
10/20/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed inventory reserves for Automotive Holdings Group with E. Hoch.	0.1	270.00	27.00
10/20/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Obtained status update of workpapers and review notes.	0.3	480.00	144.00
10/20/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated SAP and Unix understanding narratives.	2.1	390.00	819.00
10/20/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed design deficiencies with C. Snyder.	0.2	280.00	56.00
10/20/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed the results of the Annual Physical Inventory taken in June 2005.	0.7	340.00	238.00
10/20/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Addressed partner comments on the engagement risk assessment documentation.	3.6	390.00	1,404.00
10/20/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with J. Pulis, C. Snyder, and S Potter re: General Computer Controls status and clearing review notes.	0.2	280.00	56.00
10/20/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed testing procedures for treasury objective.	1.4	280.00	392.00
10/20/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Gained an understanding of revenue control procedures.	0.6	280.00	168.00
10/20/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed IT2, a treasury management application administered by C Courtade, control deficiency with C. Snyder.	0.2	280.00	56.00
10/20/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented additional balance sheet fluctuations received from Automotive Holdings Group.	3.1	270.00	837.00
10/20/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with C. Snyder re: general computer control status and clearing review notes.	0.7	390.00	273.00
10/20/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented and emailed today's status meeting's minutes.	1.8	275.00	495.00
10/20/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Spoke with B. Agasse via telephone regarding inventory selections tested by Delphi.	0.4	280.00	112.00
10/20/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with K. Price, Delphi, to discuss revenue selections.	1.2	200.00	240.00
10/20/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Attended conference call with Bl. Plumb and D. Moyer re: European interim and quarter procedures.	0.9	440.00	396.00
10/20/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed and completed Sarbanes-Oxley audit instructions.	0.8	340.00	272.00
10/20/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for pension planning meeting.	0.4	390.00	156.00
10/20/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed notes left on the testing workpaper for financial reporting cycle with S. Stieritz, Staff.	0.5	240.00	120.00
10/20/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed account to record prepayments to vendors for third quarter review at the Thermal and Interior division.	0.4	270.00	108.00

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10/20/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with J. Lowry, Property Accounting, to discuss explanation received on property account fluctuation for the third quarter review.	0.4	240.00	96.00
10/20/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed update to accounts receivable confirmations with S. Zmuda.	0.2	270.00	54.00
10/20/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed international schedules with A. Kulikowski.	0.3	480.00	144.00
10/20/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Cleared review notes for workpaper to document fluctuations on United States trial balances for third quarter review at the Thermal and Interior division.	0.2	270.00	54.00
10/20/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails re: project management.	0.6	650.00	390.00
10/20/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Closed notes for Energy and Chassis operations.	1.1	240.00	264.00
10/20/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed and documented notes of Delphi Product and Service Solutions balance sheet.	2.1	240.00	508.80
10/20/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared Automotive Holdings Group bad debt reserve.	0.8	240.00	192.00
10/20/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed benchmarking and Delphi control objectives surrounding revenue and employee costs.	1.2	200.00	240.00
10/20/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Worked on Energy & Chassis accounts receivable analysis.	2.1	200.00	420.00
10/20/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared and participated in quarterly update meeting with S. Szalony, B. Plumb and M. Holzer.	1.0	490.00	490.00
10/20/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed battery sale memo.	1.6	440.00	704.00
10/20/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Recorded time entries within the Deloitte Time Entry application.	0.4	480.00	192.00
10/20/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed General Motors systems testing with B. Plumb.	0.1	390.00	39.00
10/20/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Debriefed from European conference call.	0.1	440.00	44.00
10/20/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with I. Smith to discuss general ledger reports to be obtained for the third quarter review.	0.3	240.00	72.00
10/20/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed client's documentation of the Financial Reporting Processes.	2.0	250.00	500.00
10/20/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Pulled updated Hyperion balances for accounts receivable with R. Bellini.	0.5	270.00	135.00
10/20/05	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Participated in pension call w. K. Fleming, B. Plumb, and D. Thomas.	0.5	490.00	245.00
10/20/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Researched medicare credit recorded by Delphi through 9/30/05.	0.6	390.00	234.00
10/20/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with S. Potter re: general computer control status and clearing review notes.	0.3	480.00	144.00
10/20/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in discussion regarding Delphi Request for Proposal with B. Plumb and K. Benesh.	0.5	650.00	325.00
10/20/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared and met with M. Starr to discuss inventory adjustments as part of the third quarter analytical review.	0.4	240.00	96.00
10/20/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed journal voucher for Delphi Products & Service Solutions Europe lower of cost or market inventory adjustment.	0.2	270.00	54.00

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10/20/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Evaluated effectiveness of procedures outlined in Ernst and Young validation template for financial reporting.	3.4	280.00	952.00
10/20/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed inventory variance analysis for Delphi Saginaw Steering division.	1.6	240.00	384.00
10/20/05	PULIS, JASON ALEXANDER	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared Delphi Steering review notes.	0.6	290.00	174.00
10/20/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared Automotive Holdings Group inventory reserves analyses.	3.8	240.00	912.00
10/20/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with S. Potter, J. Pulis, and C. Snyder re: General Computer Controls status and clearing review notes.	0.2	280.00	56.00
10/20/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with C. Snyder, J Green, and J Pulis re: General Computer Controls status and clearing review notes.	0.3	390.00	117.00
10/20/05	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed planning related workpapers.	1.1	650.00	715.00
10/20/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed European coordination with M. Holzer, D. Moyer and S. Szalony.	0.9	650.00	585.00
10/20/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated smart audit support document for inventory cycle.	0.2	280.00	56.00
10/20/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: international general computer controls audit and design deficiency.	0.6	480.00	288.00
10/20/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Cleared review notes for third quarter warranty reserve workpaper at the Thermal and Interior division.	0.7	270.00	189.00
10/20/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Headquarter computer room operating system software work papers.	0.6	480.00	288.00
10/20/05	PULIS, JASON ALEXANDER	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Conversation with C. Snyder re: EDS Mid Michigan Solution Center and Steering review notes and rollforward testing.	0.3	290.00	87.00
10/20/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Read and discussed with S. Szalony and M. Crowley the client's memo on JCI battery sale.	2.8	650.00	1,820.00
10/20/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented explanations received from M. Starr in the third quarter workpapers.	0.2	240.00	48.00
10/20/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed income statement manuals for Energy and Chassis.	0.4	270.00	108.00
10/20/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed inventory capitalization worksheet for Delphi Saginaw steering division.	1.2	240.00	288.00
10/20/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Finalized Unix Electronic Trial Balance understanding document.	0.7	290.00	203.00
10/20/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed with H. Mudhra the segregation of duties test procedures and selected the sample of conflict rules.	1.1	275.00	302.50
10/20/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed status update of General Computer Controls understanding narratives with J. Pulis.	0.1	390.00	39.00
10/20/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented earnings per share.	3.1	200.00	620.00
10/20/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Recorded time entries within the Deloitte Time Entry application.	0.3	480.00	144.00
10/20/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with C. Snyder re: SAP status.	0.2	390.00	78.00
10/20/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed SAP application audit with S. Potter.	0.2	480.00	96.00
10/20/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in conversation with client re: Delphi Products & Service Solutions Europe lower of cost or market inventory adjustment.	0.4	270.00	108.00
10/20/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Attended the status update meeting with Delphi and Deloitte team.	1.0	275.00	275.00

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10/20/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Roll Forward Integra-T, a treasury management application administered by C Courtade, Change Control procedures.	2.1	280.00	588.00
10/20/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted memo re: general motors and Delphi battery sale facilitation agreement.	2.6	440.00	1,144.00
10/20/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed, analyzed and documented explanations received for balance sheet accounts in the third quarter explanation.	2.9	240.00	696.00
10/20/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with V. Ziemke re: Sarbanes testing approach for roll forward procedures.	0.7	480.00	336.00
10/20/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with S. Potter, J. Green, and J. Pulis re: general computer control status and clearing review notes.	0.1	480.00	48.00
10/20/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed subpoena request and isolated Delphi related files as required by subpoena.	2.3	650.00	1,495.00
10/20/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed scheduling with V. Ziemke.	0.2	280.00	56.00
10/20/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated smart audit support document for employee cost cycle.	0.3	280.00	84.00
10/20/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared update Steering deficiency log for distribution.	0.1	390.00	39.00
10/20/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed third quarter 2005 account balance and schedule line fluctuations prepared by staff.	3.6	270.00	972.00
10/20/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control procedures for treasury objective.	1.1	280.00	308.00
10/20/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented walkthroughs for revenue cycle.	1.3	200.00	260.00
10/20/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax issues with A. Miller, J. Erickson, and R. Patel.	2.1	525.00	1,102.50
10/20/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in phone conversation with client re: battery sale.	0.2	270.00	54.00
10/20/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with S. Potter, J. Green, and C. Snyder re: General Computer Controls status and clearing review notes.	0.2	290.00	58.00
10/20/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated financial reporting flowchart for related parties.	0.7	280.00	196.00
10/20/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Scheduled Dayton staff.	0.4	480.00	192.00
10/20/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated with J. Green to prepare Delphi General Ledger control deficiencies.	0.5	390.00	195.00
10/20/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in meeting with P. O'Bee on property, plant, and equipment balances.	0.3	240.00	72.00
10/20/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared consultation memo and correspondence to our national office regarding special tools accounting.	2.6	650.00	1,690.00
10/20/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed third quarter 2005 effective tax rate analysis.	2.2	525.00	1,155.00
10/20/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for meeting with K. Price, Delphi to discuss revenue selections.	0.6	200.00	120.00
10/20/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed battery sale transaction with E. Hoch re: balance sheet and income statement fluctuations.	0.3	270.00	81.00
10/20/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for SAP application status update meeting with D. Nguyen and R. Hale.	0.3	480.00	144.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
10/20/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with client re: Automotive Holdings Group operation fluctuations.	2.4	240.00	576.00
10/20/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Created leadsheets for Energy & Chassis.	2.7	200.00	540.00
10/20/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed client prepared analysis on the prepaid account and proposed correcting entry.	1.1	270.00	297.00
10/20/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Mid-Michigan Solution Center deficiency in control audit tool.	0.3	390.00	117.00
10/20/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed notes left on the testing workpaper for financial reporting cycle with M. Brenman, Senior.	0.5	200.00	100.00
10/20/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared legal summary memo for quarterly review.	1.3	390.00	507.00
10/20/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed third quarter 2005 foreign tax rates by country.	3.2	525.00	1,680.00
10/20/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed preliminary debt analysis prepared for headquarter.	1.1	270.00	297.00
10/20/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed accounts payable accrual for Delphi Saginaw Steering division.	1.5	240.00	360.00
10/20/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed and answered questions regarding testing of the financial reporting cycle with S. Stieritz, Staff.	1.4	240.00	336.00
10/20/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Explained workpaper to audit earnings per share to E. Schrot.	0.5	270.00	135.00
10/20/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed scheduling at Delphi with D. Rhoades.	0.2	480.00	96.00
10/20/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed preliminary Cash analysis prepared for headquarter.	1.2	270.00	324.00
10/20/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax issues with J. Urbaniak, J. Erickson, and R. Patel.	2.1	390.00	819.00
10/20/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed updated documentation to clear design deficiencies.	1.9	480.00	912.00
10/20/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented cut-off testing for saginaw steering annual inventory.	1.3	240.00	312.00
10/20/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with Cathy Miller in payroll to discuss selections needed.	1.1	200.00	220.00
10/20/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared assessment of service organization documentation.	1.1	480.00	528.00
10/20/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed the testing workpaper set up by S. Stieritz, Staff for financial reporting cycle.	1.4	240.00	336.00
10/20/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed test of control for treasury objective.	1.0	280.00	280.00
10/20/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in conversation with B. Murray from Delphi re: quarterly status update.	0.3	270.00	81.00
10/20/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Responded to thermal and interior quarter review notes.	0.5	200.00	100.00
10/20/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated Deloitte's general computer control status document.	0.2	480.00	96.00
10/20/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Reviewed 3rd quarter deficiency matrix.	0.4	340.00	136.00
10/20/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Products & Service Solutions Accounts Receivable aging closed notes.	1.1	270.00	297.00
10/20/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented financial reporting walkthrough for related parties.	0.4	280.00	112.00
10/20/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed errors noted at the Thermal and Interior division during our quarterly review procedures.	0.4	390.00	156.00

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10/20/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with G. Bower, Delphi, regarding inventory shipping.	1.6	280.00	448.00
10/20/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with C. Alsager re: Energy and Chassis battery sale.	0.3	240.00	72.00
10/20/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Updated the changes to the status document for today's meeting.	0.7	275.00	192.50
10/20/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed update on schedule of schedules with Energy and Chassis General Accounting Manager.	0.3	270.00	81.00
10/20/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the segregation of duties status update with M. Kosonog.	0.8	275.00	220.00
10/20/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed IT2 application control deficiency with J. Green.	0.1	480.00	48.00
10/20/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Energy and Chassis Income Statement.	0.8	270.00	216.00
10/20/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed design deficiencies with J. Green.	0.2	480.00	96.00
10/20/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed research on accounting for battery sale.	2.6	440.00	1,144.00
10/20/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Conducted back-up of network.	0.5	100.00	50.00
10/20/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Plano deficiencies in control audit tool.	0.3	390.00	117.00
10/20/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed business cycle update documents with C. Snyder.	0.4	480.00	192.00
10/20/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Participated in discussion with senior staff regarding Sarbanes-Oxley update.	0.1	280.00	28.00
10/20/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Worked on preparing accounts receivable confirmation letters.	2.7	200.00	540.00
10/20/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Windows Smart Audit Support understanding document.	2.8	290.00	812.00
10/20/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed General Computer Controls understanding documentation with J. Pulis and S. Potter.	0.1	280.00	28.00
10/20/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Delphi Internal controls.	3.7	280.00	1,036.00
10/20/05	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed e-mail re: Delphi business process scope.	1.3	480.00	624.00
10/20/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Referenced roll forward evidence for Integra-T, a treasury management application administered by C Courtade.	0.7	280.00	196.00
10/20/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed client's documentation of the Treasury Cycle Processes.	1.7	250.00	425.00
10/20/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed plan for auditing pension and Other Post Retirement Benefits with K. Fleming and D. Thomas.	1.5	650.00	975.00
10/20/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Energy and Chassis quarterly workpapers.	0.9	440.00	396.00
10/20/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered D. Odeuso questions re: Delphi business cycle testing.	0.6	480.00	288.00
10/20/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with C. Snyder re: general computer control understanding documentation.	0.3	390.00	117.00
10/20/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Gained understanding on treasury process control testing.	0.8	280.00	224.00
10/20/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Began initial tie-out of environmental reserve reports.	1.9	270.00	513.00
10/20/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Products & Service Solutions Inventory analysis.	1.1	270.00	297.00

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10/20/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed creation of trial balances with S. Zmuda.	0.7	270.00	189.00
10/20/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Contacted Ernst and Young for update on status of receiving validation templates.	0.3	280.00	84.00
10/20/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed Delphi Product and Service Solutions account in Hyperion in order to understand the differences between our pull and the clients pull.	1.5	240.00	355.20
10/20/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated Excess and Obsolete reserve documentation for Delphi Product and Service Solutions.	1.3	240.00	312.00
10/20/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Studied the implementation of National Risk Management program to overseas locations.	1.2	650.00	780.00
10/20/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Completed work paper for documentation of the Deloitte evaluation of management's assessment for financial reporting.	2.7	280.00	756.00
10/20/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Attended and presented at SAP status update with D. Nguyen and R. Hale.	1.2	390.00	468.00
10/20/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed third quarter tax work papers with A. Miller.	3.1	525.00	1,627.50
10/20/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Prepared 3rd quarter analytics.	1.6	340.00	544.00
10/20/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed General Computer Controls understanding documentation with J. Pulis and J. Green.	0.1	390.00	39.00
10/20/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in Steering quarterly update with D. Ralbusky.	0.4	490.00	196.00
10/20/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Steering quarterly workpapers re: analytics on trial balance.	1.2	490.00	588.00
10/20/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed and documented Management assessment and validation for the Delphi Product and Service Solutions Fixed Assets & Financial reporting business cycles.	3.0	280.00	840.00
10/20/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed lower cost of market calculation booked.	1.1	240.00	254.40
10/20/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Debriefed with C. Snyder re: Sarbanes-Oxley approach for roll forward.	0.7	480.00	336.00
10/20/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails re: project management.	0.2	650.00	130.00
10/20/05	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed agenda for Delphi policy training, determined attendees and responded to J. Williams regarding attendance.	0.2	650.00	130.00
10/20/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed deficiency tracking and control audit tool update with J. Pulis.	0.4	480.00	192.00
10/20/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed EDS Mid Michigan Service Center & Steering roll forward procedures and review notes with J. Pulis.	0.3	480.00	144.00
10/20/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Mapped part of expenditures cycle.	1.6	280.00	448.00
10/20/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed past quarters workpapers for earnings per share.	1.2	200.00	240.00
10/20/05	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Met with T. Bombarski and L. Tropea to discuss the status of the audit and segregation of duties.	1.5	650.00	975.00
10/20/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 3rd quarter tax work papers with J. Urbaniak.	3.1	390.00	1,209.00
10/20/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed quarter close meeting and interim agendas with B. Prueter.	0.3	270.00	81.00

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10/20/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated mainframe understanding narratives.	1.6	390.00	624.00
10/20/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with S. Potter re: general computer control status and clearing review notes.	0.4	480.00	192.00
10/20/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Mapped added controls for Inventory.	0.8	280.00	224.00
10/20/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented control deficiencies in the audit file.	1.4	480.00	672.00
10/20/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with S. Potter re: general computer control status and audit file work paper update.	0.3	480.00	144.00
10/20/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Mexico quarterly reporting.	0.9	490.00	441.00
10/20/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed and listened to answers regarding testing of the financial reporting cycle with M. Brenman, Senior.	1.4	200.00	280.00
10/20/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Product & Systems Solutions quarterly workpapers re: analytics on trial balance.	0.3	490.00	147.00
10/20/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed deficiency tracking and CAT update with C. Snyder.	0.4	290.00	116.00
10/20/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 3rd quarter tax work papers.	2.5	390.00	975.00
10/20/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed questions regarding testing of the financial reporting cycle with M. Brenman, Staff.	0.5	200.00	100.00
10/20/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed and finalized the model audit program for third quarter review at the Thermal and Interior division.	2.1	270.00	567.00
10/20/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Researched prior year documentation regarding revenue control activities.	2.6	200.00	520.00
10/20/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the new segregation of duties test procedure in the audit test plan.	1.2	275.00	330.00
10/20/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with C. Alsager regarding Automotive Holdings Group operations and bad debt reserve.	0.2	240.00	48.00
10/20/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed the third quarter 2005 Saginaw global fluctuation documentation.	2.6	270.00	702.00
10/20/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with D. Moyer Saginaw quarter update.	0.4	270.00	108.00
10/20/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended planning meeting with Deloitte staff for Delphi engagement.	0.5	240.00	120.00
10/20/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed accounts receivable and the income statement for Automotive Holdings Group with E. Hoch.	0.2	270.00	54.00
10/20/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	INTERNAL CONTROL TESTING	Continued the analytical updates to the Internal control work papers for the 2005 Audit.	1.7	280.00	476.00
10/20/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed flowchart for inventory cycle at the Thermal and Interior division.	2.1	270.00	567.00
10/20/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with C. Alsager re: Energy & Chassis accounts receivable analysis.	0.5	200.00	100.00
10/20/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed control audit tool reporting with S. Potter.	0.2	480.00	96.00
10/20/05	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Updated internal control understanding based off of walkthroughs.	0.4	280.00	112.00
10/20/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed battery sale impact on Delphi Product & Systems Solutions.	1.0	490.00	490.00
10/20/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed test of controls for treasury objective.	0.9	280.00	252.00
10/20/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi general ledger documentation.	0.3	480.00	144.00
10/20/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared Revenue Benchmark for control activities relevant to the Kokomo location.	2.0	250.00	500.00

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10/20/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed procedures on the tag listing from the annual inventory count at Saginaw Steering.	1.1	240.00	268.80
10/20/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Held telephone discussions with the client regarding Inventory Costing.	0.2	280.00	56.00
10/20/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed earnings per share document received from client.	2.1	200.00	420.00
10/20/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended follow-up financial reporting walkthrough with Delphi contact S. Nyutu.	0.9	280.00	252.00
10/20/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the updates to the segregation of duties status document.	0.4	275.00	110.00
10/20/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed with A. Lucassen and M. Kosonog the segregation duties audit procedures.	0.5	275.00	137.50
10/20/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Updated reliance on other memo for Delphi audit.	3.0	480.00	1,440.00
10/20/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed battery transaction accounting and discussed accounting issues with S. Szalony and B. Plumb.	1.3	650.00	845.00
10/20/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed workpapers over testing the Financial Reporting Cycle.	1.2	200.00	240.00
10/20/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with accounts receivable manager re: accounts receivable analytic and differences noted.	0.5	270.00	135.00
10/20/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Cleared notes on workpaper to analyze global fluctuations for third quarter review at the Thermal and Interior division.	1.1	270.00	297.00
10/20/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed third quarter 2005 tax provision with J. Erickson.	1.0	525.00	525.00
10/20/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with C. High to discuss inventory adjustments as part of the third quarter analytic review.	0.4	240.00	96.00
10/21/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Documented results of the quarterly legal review meeting.	1.1	390.00	429.00
10/21/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed property, plant and equipment accounts and variances from prior year.	1.8	240.00	432.00
10/21/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Performed analysis to document activity in Delphi balance sheet for planning purposes.	3.2	270.00	864.00
10/21/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Delphi Michigan Single Business Tax methodology.	0.3	490.00	147.00
10/21/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Answered questions regarding testing of financial reporting cycle to S. Stieritz, Staff.	0.6	240.00	144.00
10/21/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented understanding of thermal and interior map.	1.4	200.00	280.00
10/21/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	INTERNAL CONTROL TESTING	Met with S. Potter and J. Pulis to review the General Computer Controls Internal controls.	0.3	280.00	84.00
10/21/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented testing for fixed assets.	1.3	280.00	364.00
10/21/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Uploaded and reviewed understanding narratives to network audit file.	0.3	390.00	117.00
10/21/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented explanations in association with the third quarter procedures with explanations received from US.	0.6	240.00	144.00
10/21/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Determined differences between prior year and current year trial balance.	1.7	200.00	340.00
10/21/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Determined appropriate selections for reperformance and performance for revenue and employee cost cycles.	2.5	200.00	500.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
10/21/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedure for revenue cycle objective.	0.8	280.00	224.00
10/21/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated control narratives in audit documentation tool and management assessments for Integra-T.	0.9	290.00	261.00
10/21/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed cost of sales account balances and variances over prior year.	1.1	240.00	264.00
10/21/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for meeting with T. Bomberski about audit scope for general computer controls rollforward testing.	0.6	525.00	315.00
10/21/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed quarterly international reports.	0.5	440.00	220.00
10/21/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented proposed adjustment for accounts receivable.	0.2	270.00	54.00
10/21/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted and reviewed battery sale memo.	1.0	440.00	440.00
10/21/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented global excess and obsolete inventory analysis for thermal and interior.	2.4	200.00	480.00
10/21/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Cleared closed review notes on the third quarter fluctuations for Delphi Steering.	0.7	270.00	189.00
10/21/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Held discussions on financial reporting General Computer Controls internal controls with S. Potter and D. Odueso.	0.3	290.00	87.00
10/21/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Conducted back-up of network.	0.4	100.00	40.00
10/21/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed third quarter derivative analysis prepared.	2.5	270.00	675.00
10/21/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Attended Sarbanes-Oxley bi-weekly status meeting with C. Alsager.	0.5	440.00	220.00
10/21/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Worked on Energy & Chassis accounts receivable analysis.	1.7	200.00	340.00
10/21/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Addressed various fee questions from international subsidiaries.	0.5	490.00	245.00
10/21/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Corresponded through e-mail with Germany office.	0.8	480.00	384.00
10/21/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated control narratives in audit documentation tool and management assessments for Integra-T application.	0.9	290.00	261.00
10/21/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed quarterly review status with J. Brooks (client).	0.5	440.00	220.00
10/21/05	JIAN, SHULING	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Ran third quarter consolidation program and created consolidation document for financial audit.	3.3	280.00	924.00
10/21/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed business process workpapers.	0.8	525.00	420.00
10/21/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared independence memo.	0.3	390.00	117.00
10/21/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared writing third environmental memo.	1.1	270.00	297.00
10/21/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Prepared for and met with M. McWhorter re: investment transactions and various reserves.	0.7	340.00	238.00
10/21/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Coordinated with international team member A. Luccassen.	0.4	480.00	192.00
10/21/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed Request For Proposal with D. Higgins.	0.8	650.00	520.00
10/21/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Created worksheet for evaluation of management assessment of inventory cycle.	1.4	280.00	392.00

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10/21/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Performed analysis to document activity in Delphi income statement for planning purposes.	2.7	270.00	729.00
10/21/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Conducted international coordination with A. Lucassen and C. Snyder.	0.4	525.00	210.00
10/21/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared analysis for Energy and Chassis battery sale.	0.4	240.00	96.00
10/21/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Read correspondence from and to overseas offices.	1.1	650.00	715.00
10/21/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Prepared for and met with A. Jackson, M. McWhorter, and K. Coomer re: 3rd quarter issues and status.	1.6	340.00	544.00
10/21/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedure for revenue cycle objective.	0.6	280.00	168.00
10/21/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewing segregation of duties information.	0.8	525.00	420.00
10/21/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared confirmations for Dayton receivables center.	1.2	240.00	288.00
10/21/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Referenced roll forward testing evidence for Delphi General Ledger.	1.4	280.00	392.00
10/21/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented warranty for Energy and Chassis for explanations received.	2.3	270.00	621.00
10/21/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed General Computer Controls understanding narratives with S. Potter.	0.2	280.00	56.00
10/21/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in meeting with D. Ralbusky re: Steering quarter update.	0.2	490.00	98.00
10/21/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed, analyzed and documented explanations received from Europe associated with the third quarter analytical review.	1.8	240.00	432.00
10/21/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Products & Service Solutions quarterly workpapers re: accounts receivable.	2.8	490.00	1,372.00
10/21/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed reperformance testing for fixed assets.	1.1	280.00	308.00
10/21/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with Delphi staff about Sales account variances over prior year.	0.2	240.00	48.00
10/21/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Finalized service provider understanding document.	0.2	390.00	78.00
10/21/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi audit file.	1.7	480.00	816.00
10/21/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 3rd quarter 2005 foreign tax rates by country.	2.4	525.00	1,260.00
10/21/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented balance sheet fluctuations for Automotive Holdings Group for remaining fluctuations.	1.4	270.00	378.00
10/21/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Comprised a follow up question listing for explanations provided by Packard Europe.	0.9	240.00	216.00
10/21/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with client re: Energy and Chassis operations open notes follow up.	2.3	240.00	552.00
10/21/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with C. Alsager to discuss Sarbanes-Oxley status and open items.	0.2	280.00	56.00
10/21/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed energy and chassis quarterly workpapers.	2.1	440.00	924.00
10/21/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed questions regarding testing of financial reporting cycle to M. Brenman, Senior.	0.6	200.00	120.00
10/21/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed General Computer Controls understanding narratives with J. Green.	0.2	390.00	78.00
10/21/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated General Computer Controls understanding documents.	2.5	390.00	975.00
10/21/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the Internal control work papers.	3.7	280.00	1,036.00

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10/21/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Windows Smart Audit Support understanding document with Delphi Tax Application information.	0.4	290.00	116.00
10/21/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared Automotive Holdings Group inventory absorption analysis.	0.7	240.00	168.00
10/21/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Addressed questions re: accounts receivable confirmations.	0.1	490.00	49.00
10/21/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Met with T. Bomberski about project concerns.	0.2	525.00	105.00
10/21/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed planning of the audit file.	2.4	525.00	1,260.00
10/21/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated remediation status for all audits within the audit documentation tool.	0.5	290.00	145.00
10/21/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Updated 3rd quarter analytics.	1.8	340.00	612.00
10/21/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 3rd quarter tax work papers.	0.5	390.00	195.00
10/21/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Finalized deficiency documentation within audit documentation tool.	0.7	290.00	203.00
10/21/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with W. Tilotti (client) battery sale memo.	1.0	440.00	440.00
10/21/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Documented meeting minutes from business cycle update meeting.	0.9	480.00	432.00
10/21/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for a meeting with M. McWhorter to go through the Treasury Cycle Walkthrough.	2.3	250.00	575.00
10/21/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Products & Service Solutions Excess & Obsolete reserve analysis.	1.4	270.00	378.00
10/21/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Attended meeting with M. McWhorter to walkthrough the Treasury Cycle.	1.2	250.00	300.00
10/21/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed accounts receivable questions with accounts receivable manager at Energy and Chassis and cleared closed notes.	1.0	270.00	270.00
10/21/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Review and responded to emails received for the Delphi Sarbanes-Oxley procedures	1.4	525.00	735.00
10/21/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes on general computer control understanding documents.	0.7	390.00	273.00
10/21/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Met with T. Bomberski re: Audit Status.	0.7	525.00	367.50
10/21/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared documentation of environmental reserve summary.	2.2	270.00	594.00
10/21/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Mapped Fixed Asset controls.	2.8	280.00	784.00
10/21/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed the third quarter Saginaw reclass items with J. Deason.	0.3	270.00	81.00
10/21/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed program management of Enterprise Risk services team.	0.4	525.00	210.00
10/21/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Met with client regarding control validations.	3.0	280.00	840.00
10/21/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed accounts receivable balances and variances over prior year.	1.5	240.00	360.00
10/21/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails re: project management.	0.4	650.00	260.00

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10/21/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Prepared third quarter checklist.	1.1	340.00	374.00
10/21/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Completed controls effectiveness testing workpaper for inventory.	1.1	280.00	308.00
10/21/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed controls for revenue cycle objective.	0.6	280.00	168.00
10/21/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Answered questions regarding testing of financial reporting cycle to S. Stieritz, Staff.	1.8	240.00	432.00
10/21/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented results of Financial Reporting walkthrough.	2.0	250.00	500.00
10/21/05	CROWLEY, MARK J	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed and determined documentation preservation requirements related to the audit workpapers for 2005 with legal counsel.	0.7	650.00	455.00
10/21/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and met with D. Rhoades re: Sarbanes-Oxley update for Energy and Chassis and Automotive Holdings Group.	0.2	270.00	54.00
10/21/05	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes for internal control understanding of fixed asset cycle.	0.7	280.00	196.00
10/21/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Researched Computer Audit Tool reporting.	0.2	480.00	96.00
10/21/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed active directory listings from B. Bacigal for appropriateness.	0.9	280.00	252.00
10/21/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for the discussion and discussed the up to date findings and progress for third quarter review with H. Krupitzer.	0.3	240.00	72.00
10/21/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated the schedule of request for interim at the client request.	0.7	270.00	189.00
10/21/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared confirmations for Delphi Saginaw Steering division.	1.2	240.00	288.00
10/21/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared example populated control audit tool templates for distribution to international teams.	1.4	390.00	546.00
10/21/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed questions regarding testing of financial reporting cycle to M Brenman, Senior.	0.8	200.00	160.00
10/21/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed questions on environmental documentation provided by B. Murray.	0.3	390.00	117.00
10/21/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared workpapers for the interim testing procedures at Delphi.	0.7	240.00	168.00
10/21/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed over/under absorbed inventory for Energy and Chassis.	0.3	270.00	81.00
10/21/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed 3rd quarter income tax work papers and follow-up items with J. Urbaniak and A. Miller.	1.0	525.00	525.00
10/21/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented windows for Integra-t and IT2, a treasury management application administered by C Courtade.	1.8	280.00	504.00
10/21/05	PLUMB, BROCK E	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed my conversation on audit with B. Brust on October 20 with G. Weaver and S. Coulter.	0.3	650.00	195.00
10/21/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Communicated open design deficiencies to M. Harris, T. Bomberski, and P. Wardrop.	0.6	480.00	288.00
10/21/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in quarterly update phone conversation with B. Murray from Delphi re: quarterly fluctuations.	0.5	270.00	135.00
10/21/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Finished creating leadsheets for Energy & Chassis.	2.0	200.00	400.00
10/21/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created labels for accounts receivable confirmations.	1.9	200.00	380.00

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10/21/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared service provider understanding document with J. Pulis.	0.4	390.00	156.00
10/21/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed and update reliance memo based on feedback from financial audit management and partners.	1.0	480.00	480.00
10/21/05	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes for internal control understanding of expenditure cycle.	1.2	280.00	336.00
10/21/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated documentation from revenue walkthroughs.	1.1	200.00	220.00
10/21/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed final preparer review on General Computer Controls understanding documents.	1.8	390.00	702.00
10/21/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Prepared 3rd quarter summary memo.	2.3	340.00	782.00
10/21/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Sales accounts and variances from prior year.	1.6	240.00	384.00
10/21/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Attended meeting with P. Harshman to walkthrough the Financial Reporting Cycle.	1.0	250.00	250.00
10/21/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed NRM program and foreign locations with S. Szalony, B. Steiner and G. Thomas.	1.1	650.00	715.00
10/21/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared Control Audit Tool templates for distribution to S. Wolfe (France team).	0.1	390.00	39.00
10/21/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Finalized deficiency documentation within audit documentation tool.	0.7	290.00	203.00
10/21/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with J. Erickson and J. Urbaniak re: 3rd quarter 2005 tax provision.	1.0	525.00	525.00
10/21/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared service provider understanding document.	1.7	290.00	493.00
10/21/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with L. Briggs regarding cash-in-transit testing documentation.	0.1	280.00	28.00
10/21/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented client responses for Automotive Holdings Group operations follow up meeting.	3.4	240.00	816.00
10/21/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with D. Moyer re: Saginaw quarter update.	0.2	270.00	54.00
10/21/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Addressed completeness of planning file documentation.	1.1	390.00	429.00
10/21/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for the discussion and discussed the up to date findings and progress for Packard Sarbanes-Oxley testing with H. Krupitzer.	0.2	240.00	48.00
10/21/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax issues with A. Miller.	2.8	525.00	1,470.00
10/21/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented additional selection related to prepaid account at Delphi Steering.	1.9	270.00	513.00
10/21/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Formatted benchmark to accommodate treasury cycle for Automotive Holdings Group.	0.6	280.00	168.00
10/21/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi audit file.	1.4	480.00	672.00
10/21/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed control reliance memo.	0.7	525.00	367.50
10/21/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed the up to date findings and progress for Packard Sarbanes Oxley testing with H. Krupitzer.	0.2	440.00	88.00
10/21/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Change Control for IT2, a treasury management application administered by C Courtade.	2.5	280.00	700.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
10/21/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed third quarter income tax work papers and follow-up items with A. Miller and R. Favor.	1.0	525.00	525.00
10/21/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed and edited risk summary.	1.6	650.00	1,040.00
10/21/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed third quarter tax work papers with A. Miller.	2.3	525.00	1,207.50
10/21/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed questions on balance sheet fluctuations with general accounting manager for Energy and Chassis.	0.4	270.00	108.00
10/21/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed time reporting requirements with S. Zimmer.	0.2	240.00	48.00
10/21/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: international general computer control audit.	0.6	480.00	288.00
10/21/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Mapped remaining controls for Inventory.	1.6	280.00	448.00
10/21/05	BROWN, STEPHEN SOMMERS	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Trained S. Jian how to run consolidation program and provided brief explanation and history of the process; helped her complete the third quarter consolidation document as well as reviewed it's contents.	0.9	290.00	261.00
10/21/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed, analyzed and documented explanations received for income statement accounts in the third quarter explanation.	2.3	240.00	552.00
10/21/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed segregation of duties workpapers.	0.2	525.00	105.00
10/21/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with client re: Automotive Holdings Group operations follow up.	1.2	240.00	288.00
10/21/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed time reporting requirements with M. Brenman.	0.2	270.00	54.00
10/21/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented earnings per share amortization schedule.	2.3	200.00	460.00
10/21/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed open issues and concerns related to third quarter with managers and staff.	1.5	650.00	975.00
10/21/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and discussed the up to date findings and progress for third quarter review with H. Krupitzer.	0.3	440.00	132.00
10/21/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Formatted benchmark to accommodate treasury cycle for Energy and Chassis.	0.5	280.00	140.00
10/21/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Inquired re: documentation standards with L. Tropea.	0.7	480.00	336.00
10/21/05	MOYER, DENNY L	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed guidance re: reliance of others.	0.1	490.00	49.00
10/21/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Worked on preparing accounts receivable confirmation letters.	3.8	200.00	760.00
10/21/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed employee cost control activities.	1.5	200.00	300.00
10/21/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for revenue cycle walkthroughs.	1.5	200.00	300.00
10/21/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in conference call with B. Steiner, G. Thomas, and B. Plumb re: foreign risk management participation.	1.0	440.00	440.00
10/21/05	CROWLEY, MARK J	PARTNER	INTERNAL CONTROL TESTING	Reviewed summary of reliance on internal control testing performed by internal audit.	0.5	650.00	325.00
10/21/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax issues with J. Urbaniak.	2.8	390.00	1,092.00

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10/21/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed backup material and procedure from last year so that I can reperform computer imaging for record keeping.	0.7	280.00	196.00
10/21/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedures for revenue cycle objective.	1.1	280.00	308.00
10/21/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Treasury Management Application control narratives in audit documentation tool.	0.8	290.00	232.00
10/21/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Recorded time entries within the Deloitte Time Entry application.	0.2	480.00	96.00
10/21/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared document to track international audits.	1.2	480.00	576.00
10/21/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for meeting with J. Erickson and J. Urbaniak regarding tax provision.	0.3	525.00	157.50
10/21/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	E-mailed follow-up questions to all inventory cycle contacts for flowchart questions.	0.4	280.00	112.00
10/21/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client and S. Szalony re: Energy and Chassis Sarbanes Oxley.	0.7	270.00	189.00
10/21/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Uploaded Smart Audit Support documents to the network audit file.	0.2	290.00	58.00
10/21/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Review Steering quarterly workpapers re: prepaids and sundry receivables.	0.4	490.00	196.00
10/21/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for the interview process re: testing of the Financial Reporting Cycle.	1.0	200.00	200.00
10/21/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Set up the workpapers in excel for testing of the Financial Reporting Cycle.	3.7	200.00	740.00
10/21/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Information Security for IT2, a treasury management application administered by C Courtade.	0.8	280.00	224.00
10/21/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Windows Smart Audit Support document with Corptax information.	0.5	290.00	145.00
10/21/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and participated in meeting with B. Plumb re: fees.	0.9	490.00	441.00
10/21/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Completed Automotive Holdings Group specific entries for management assessment worksheet on inventory cycle.	0.9	280.00	252.00
10/21/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented inventory and tooling for Energy and Chassis.	2.0	270.00	540.00
10/21/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Held discussions on Financial Reporting General Computer Controls internal controls with D. Odueso and J. Pulis.	0.3	390.00	117.00
10/21/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 3rd quarter 2005 tax Company Journal Voucher Entries.	3.3	525.00	1,732.50
10/21/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated understanding of Affiliated Computer Services and General Motors-Financial Shared Services service provider information.	0.3	390.00	117.00
10/21/05	ZIEMKE, VALERIE LEA	MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed smart audit support documents.	3.2	480.00	1,536.00
10/21/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared service provider understanding document with S. Potter.	0.4	290.00	116.00
10/21/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed quarterly procedures update with D. Moyer.	0.3	440.00	132.00
10/21/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed third quarter tax work papers with J. Urbaniak.	2.3	390.00	897.00
10/21/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedures for revenue cycle objective.	0.5	280.00	140.00
10/21/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared Plano and Auburn Hills service center review notes.	2.3	280.00	644.00

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10/21/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed completeness of planning file documentation.	4.0	390.00	1,560.00
10/21/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared and participated in meeting with S. Szalony: quarter update.	0.3	490.00	147.00
10/21/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented and completed treasury cycle testing for review.	0.6	280.00	168.00
10/21/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Downloaded information for debt and interest analysis for Q3.	1.1	270.00	297.00
10/21/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed planning section to close it.	0.5	525.00	262.50
10/21/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	E-mailed follow-up questions to Delphi contact K. Tremain for treasury cycle flowchart.	0.3	280.00	84.00
10/21/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed third quarter income tax work papers and follow-up items with J. Urbaniak and R. Favor.	1.0	390.00	390.00
10/21/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Products & Service Solutions quarterly workpapers re: inventory.	2.6	490.00	1,274.00
10/21/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed questions regarding testing of financial reporting cycle to M. Brenman, Senior.	1.0	200.00	200.00
10/21/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for the interview process re: testing of the Financial Reporting Cycle.	0.5	200.00	100.00
10/21/05	STEINER, ROBERT C JR	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed assessment of special audit risks and planned audit.	2.0	670.00	1,340.00
10/21/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed foreign fees with D. Moyer.	0.9	650.00	585.00
10/21/05	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed e-mail re: Delphi business process testing.	0.7	480.00	336.00
10/21/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented results of Treasury Walkthrough.	1.5	250.00	375.00
10/21/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails re: project management.	0.2	650.00	130.00
10/21/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with Client re: follow up questions on miscellaneous adjustments for accounts receivable Energy & Chassis analysis.	0.5	200.00	100.00
10/22/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails re: project management.	0.3	650.00	195.00
10/22/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails re: project management.	0.1	650.00	65.00
10/23/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared planning documentation for audit file.	2.2	480.00	1,056.00
10/23/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Energy and Chassis 3rd quarter income statement fluctuation workpapers.	1.3	440.00	572.00
10/23/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared Delphi Product & Systems Solutions quarterly review agenda.	1.6	490.00	784.00
10/23/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi audit file specifically the mainframe operating system general computer control understanding.	2.8	480.00	1,344.00
10/23/05	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Responded to B. Garvey e-mail on open items regarding the SAP segregation of duties testing.	0.6	525.00	315.00

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10/23/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Updated accounting memo log.	0.6	490.00	294.00
10/23/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Researched details for tax planning memo.	0.7	490.00	343.00
10/23/05	AUGHTON, JEFFERY S	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Product and Service Solutions quarterly workpapers.	0.8	650.00	520.00
10/23/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi audit file re: EDS service auditor reports.	0.8	480.00	384.00
10/23/05	MOYER, DENNY L	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed minutes from weekly Sarbanes-Oxley meetings.	0.6	490.00	294.00
10/23/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Energy and Chassis 3rd quarter balance sheet fluctuation workpapers.	2.9	440.00	1,276.00
10/23/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi audit file specifically the unix operating system general computer control understanding.	1.8	480.00	864.00
10/23/05	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Responded to B. Garvey email on open items regarding the SAP application segregation of duties testing.	0.6	525.00	315.00
10/23/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Product & Systems Solutions quarterly inventory workpapers.	1.4	490.00	686.00
10/23/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Steering quarterly workpapers.	0.8	490.00	392.00
10/24/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented client prepared explanations and supporting schedules for third quarter fluctuations re: recognition and retention grants.	2.3	270.00	621.00
10/24/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated control narratives in audit documentation tool and management assessment for Delphi Tax Application Kokomo.	0.5	290.00	145.00
10/24/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented client prepared explanations and supporting schedules for third quarter fluctuations re: pension and other post employment benefits.	0.6	270.00	162.00
10/24/05	STEINER, ROBERT C JR	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed assessment of special audit risks and planned audit.	2.0	670.00	1,340.00
10/24/05	CROWLEY, MARK J	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed list of individuals with European factoring documents and followed up with individuals regarding responses to the SEC subpoenas.	0.7	650.00	455.00
10/24/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Pulled samples for the not a conflict test part of the segregation of duties.	1.6	275.00	440.00
10/24/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in General Motors discussion with L. Tropea, C. Snyder, and J. Fisher.	0.2	390.00	78.00
10/24/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Determined differences in prior and current year lead sheets.	2.4	200.00	480.00
10/24/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Wrapped-up documentation of third quarter review for the Thermal and Interior division.	1.5	270.00	405.00
10/24/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed smart audit support documents.	1.0	480.00	480.00
10/24/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed staff planning with K. Tanno.	0.6	240.00	144.00
10/24/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented explanations for Energy & Chassis warranty fluctuations.	0.3	270.00	81.00
10/24/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Entered Ernst and Young identified deficiencies into management assessment files.	1.3	280.00	364.00
10/24/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed information contained in restatement entry push down file with J. Lamb.	0.2	270.00	54.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
10/24/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with M. Mayle about related party transactions.	2.4	200.00	480.00
10/24/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Entered Ernst and Young deficiencies into effectiveness worksheet for the employee cost cycle.	0.1	280.00	28.00
10/24/05	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to e-mail re: Delphi business process questions.	1.9	480.00	912.00
10/24/05	BRENNAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed, analyzed and documented explanations received from Europe associated with the balance sheet items of the third quarter analytical review.	1.2	240.00	288.00
10/24/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed income statement fluctuations for Automotive Holdings Group.	1.0	270.00	270.00
10/24/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented results from meetings on related party transactions.	1.8	200.00	360.00
10/24/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared and participated in weekly audit status meeting with B. Plumb, J. Aughton, M. Crowley, S. Szalony and K. Fleming.	1.0	490.00	490.00
10/24/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed Request For Proposal process with G. Salaagy.	0.5	650.00	325.00
10/24/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedures for expenditure cycle.	1.4	280.00	392.00
10/24/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed tooling project details.	1.6	200.00	320.00
10/24/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for meeting with J. Lewis, Delphi, and M. Adams, Delphi, regarding control activities relating to the revenue process.	1.3	200.00	260.00
10/24/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed audit instructions received from corporate audit team and prepared attachment for submission back to the corporate audit team.	0.9	340.00	306.00
10/24/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Prepared for and met with K. Irwin re: property taxes.	0.2	340.00	68.00
10/24/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedures for expenditure cycle.	0.6	280.00	168.00
10/24/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Coordinated the review of the third quarter Form 10-Q with SEC services group.	0.4	440.00	176.00
10/24/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed workpapers within our planning file for the audit, pertaining to general computer controls audit.	0.6	525.00	315.00
10/24/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated Delphi Product and Service Solutions inventory cycle key controls for Sarbanes-Oxley.	1.2	240.00	288.00
10/24/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax follow-up items with J. Urbaniak.	0.8	390.00	312.00
10/24/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed planning with M. Brennan.	0.6	200.00	120.00
10/24/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Entered Ernst and Young deficiencies into effectiveness worksheet for the expenditure cycle.	0.3	280.00	84.00
10/24/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Synchronized audit file and associated documents.	1.5	480.00	720.00
10/24/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed planning for section Windows Environment.	0.9	525.00	472.50
10/24/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed Corporate Tax application roll forward procedures with I. Leen.	0.3	480.00	144.00

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10/24/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Entered Ernst and Young deficiencies into effectiveness worksheet for the financial reporting cycle.	0.2	280.00	56.00
10/24/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Created evaluation of management assessment template for revenue cycle.	1.5	280.00	420.00
10/24/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedures for expenditure cycle.	1.1	280.00	308.00
10/24/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Entered Ernst and Young deficiencies into effectiveness worksheet for the fixed asset cycle.	0.4	280.00	112.00
10/24/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Attended Delphi Products & Service Solutions third quarter closing meeting with D. Moyer and J. Aughton.	1.9	270.00	513.00
10/24/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed planning section for payroll.	0.8	525.00	420.00
10/24/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared joint venture equity rollforward.	2.8	280.00	784.00
10/24/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Organized Thermal and Interior manual workpapers.	0.4	240.00	84.00
10/24/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented results of walkthrough with L. Stano and B. Catron.	1.0	250.00	250.00
10/24/05	CROWLEY, MARK J	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed third quarter review related workpapers.	2.6	650.00	1,690.00
10/24/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Researched sale leaseback transaction in Mexico.	1.2	490.00	588.00
10/24/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Obtained status update on audit documentation from J. Pulis.	0.3	480.00	144.00
10/24/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated audit file with understanding of the service organizations.	0.7	480.00	336.00
10/24/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared Energy & Chassis spreadsheet for warranty fluctuations.	0.9	270.00	243.00
10/24/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed and documented the Delphi Financial Accounting Cycle in the Audit file.	1.5	280.00	420.00
10/24/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedures for expenditure cycle.	0.8	280.00	224.00
10/24/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed walked through of the inventory process with B. Chang.	1.2	280.00	336.00
10/24/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated control narratives in audit documentation tool and management assessment for Delphi General Ledger.	0.5	290.00	145.00
10/24/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed back-up of Delphi hard drive.	0.7	525.00	367.50
10/24/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Machinery & Equipment workpapers.	1.0	200.00	200.00
10/24/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed Delphi related emails relating to special tool accounting.	0.3	650.00	195.00
10/24/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for meeting with B. Catron to discuss the Mechanized AP process for non-direct shipments.	1.0	250.00	250.00
10/24/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Steering quarterly workpapers re: fluctuations.	1.2	490.00	588.00
10/24/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared interim workpapers for equity accounts.	1.7	240.00	408.00
10/24/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed and gained understanding for differences on investment beginning balances.	0.5	280.00	140.00

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10/24/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed analytical procedures on Delphi Saginaw Steering division accounts receivable balances	0.4	240.00	96.00
10/24/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed restatement entry push down reconciliation with S. Szalony, L. DeHart, and S. Brown.	0.3	270.00	81.00
10/24/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with L. Stano and walked through the Mechanized Accounts Payable process for direct shipment.	1.1	250.00	275.00
10/24/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for meeting with L. Stano to walkthrough the Mechanized Accounts Payable process for direct shipments.	1.3	250.00	325.00
10/24/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed third quarter review status with M. Brenman.	0.3	440.00	132.00
10/24/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with C. Alsager to discuss manager review notes for Energy and Chassis income statement.	0.3	240.00	72.00
10/24/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails re: project management.	0.2	650.00	130.00
10/24/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with general accounting manager re: open items for Energy & Chassis third quarter.	0.9	270.00	243.00
10/24/05	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in weekly prioritization meeting with B. Plumb, J. Aughton, M. Crowley, S. Szalony and D. Moyer.	1.0	390.00	390.00
10/24/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Attended meeting with B. Catron to walkthrough the Mechanized AP process for non-direct shipments.	0.3	250.00	75.00
10/24/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared questions on Energy & Chassis warranty for the General Accounting Manager.	0.3	270.00	81.00
10/24/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed audit instructions and planned for interim testing.	1.7	340.00	578.00
10/24/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Conversation with I. Leen and C. Snyder re: Corporate Tax rollforward testing.	0.3	290.00	87.00
10/24/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed third quarter finding re: sundry receivables account and interim request list with J. Deason and P. O'Bee.	0.2	270.00	54.00
10/24/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Entered detailed time and expense in to time and expense system.	0.8	290.00	232.00
10/24/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed property lead.	1.0	200.00	200.00
10/24/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed with S. Szalony Energy and Chassis quarter issues and timing of closing meeting.	0.4	650.00	260.00
10/24/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Evaluated, analyzed and documented the Sarbanes-Oxley Management assessment.	3.7	280.00	1,036.00
10/24/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed interim testing status with D. Ralbusky.	0.3	240.00	72.00
10/24/05	TOMAS, JOHN DIMITRI	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with K. Urek re: for the restatement entry push down.	0.5	240.00	120.00
10/24/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Updated accounting memo log.	0.8	490.00	392.00
10/24/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed planning of fixed assets.	0.5	525.00	262.50
10/24/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Drafted 3rd quarter memo related to property taxes.	1.2	340.00	408.00
10/24/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Prepaid lead.	0.9	200.00	180.00

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10/24/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed accounts receivable confirmation status with R. Bellini.	0.5	270.00	135.00
10/24/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed General Motors systems benchmarking to Delphi controls.	1.3	390.00	507.00
10/24/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed testing procedures for financial reporting cycle with S. Stieritz, Staff.	0.5	240.00	120.00
10/24/05	DEHART, LAURA A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed restatement entry push-down reconciliation with S Szalony, K Urek and S Brown.	0.3	525.00	157.50
10/24/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Met with B. Murray, S. Dameron-Clark and D. Ralbusky to discuss planning of 2005 audit procedures for benefit liabilities.	1.2	390.00	468.00
10/24/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed General Motors Systems audit with L. Tropea and S. Potter.	0.4	480.00	192.00
10/24/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed energy and chassis accounts receivable quarterly analysis.	0.9	440.00	396.00
10/24/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control procedures to test expenditure cycle.	0.7	280.00	196.00
10/24/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Communicated control deficiencies.	0.8	480.00	384.00
10/24/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed cash in transit accounts with accounting manager.	0.4	240.00	96.00
10/24/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed, analyzed and documented explanations received from Europe associated with the income statement of the third quarter analytical review.	2.1	240.00	504.00
10/24/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Researched prior year documentation for retro-pricing scenarios.	2.1	200.00	420.00
10/24/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and attended meeting with J. Aughton, A. Bacarella and Delphi Product & Systems Solutions finance staff re: third quarter preliminary close meeting at Delphi Product & Systems Solutions.	2.1	490.00	1,029.00
10/24/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Entered Ernst and Young sample sizes into effectiveness worksheet.	0.8	280.00	224.00
10/24/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Closed manager review notes for Energy and Chassis income statement.	3.3	240.00	792.00
10/24/05	CROWLEY, MARK J	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed accounting memos and discussed with A. Brazier, Delphi technical accounting group.	0.8	650.00	520.00
10/24/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Entered detailed time and expense in to time and expense system.	0.9	390.00	351.00
10/24/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior prior interim work papers.	0.5	240.00	110.40
10/24/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Closed manager review notes re: schedule of request for benefit liabilities.	0.6	270.00	162.00
10/24/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed General Motors testing and selected additional samples for testing.	1.7	390.00	663.00
10/24/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed client's documentation of the Fixed Assets Cycle.	3.3	250.00	825.00
10/24/05	CROWLEY, MARK J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Researched and consulted with others in the industry regarding accounting for special tools.	1.3	650.00	845.00
10/24/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared Delphi Products & Service Solutions third quarter closing agenda.	0.2	270.00	54.00
10/24/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Coordinated income tax adjustment with K. Urek, Senior Deloitte Detroit.	0.2	240.00	48.00

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10/24/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Product & Systems Solutions legal accrual.	0.6	490.00	294.00
10/24/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in weekly prioritization meeting with M. Crowley, B. Plumb, D. Moyer, S. Szalony, and K. Fleming.	1.0	650.00	650.00
10/24/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated and assessed Ernst & Young design deficiencies.	3.3	390.00	1,287.00
10/24/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared interim workpapers for accounts receivable.	1.5	240.00	360.00
10/24/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Instructed J. Thomas on procedures to perform on restatement entry push down file.	0.5	270.00	135.00
10/24/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed accounts receivable confirmations with K. Urek.	0.3	200.00	60.00
10/24/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed third quarter summary of consolidated journal vouchers.	3.9	270.00	1,053.00
10/24/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated control narratives in audit documentation tool and management assessment for corporate data center.	0.6	290.00	174.00
10/24/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed planning of understanding the client's business.	2.9	200.00	580.00
10/24/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to emails received for the Delphi audit.	0.5	525.00	262.50
10/24/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed country-specific income tax issues.	1.3	390.00	507.00
10/24/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared and documented the Internal Control workpapers for the 2005 Delphi audit.	2.5	280.00	700.00
10/24/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated management with status update on Control Activity Tool documentation.	0.3	290.00	87.00
10/24/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed accounts payable accounts with accounting analyst.	0.5	240.00	120.00
10/24/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed planning section for UNIX and SAP environments.	1.2	525.00	630.00
10/24/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed planning section for Financial Reporting.	0.9	525.00	472.50
10/24/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Entered Ernst and Young deficiencies into effectiveness worksheet for the inventory cycle.	0.4	280.00	112.00
10/24/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed memo on special tooling and discussed my comments with M. Crowley; responded to B. Steiner's comments.	2.9	650.00	1,885.00
10/24/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated control narratives in audit documentation tool and management assessment for eTBR application.	0.6	290.00	174.00
10/24/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed, analyzed and documented explanations received from US associated with the income statement of the third quarter analytical review.	0.5	240.00	120.00
10/24/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Energy and Chassis internal control workpapers.	0.4	440.00	176.00
10/24/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Set up meetings with M. Mayle and S. Reinhart.	1.3	200.00	260.00
10/24/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented client prepared explanations and supporting schedules for third quarter fluctuations re: incentive compensation.	2.1	270.00	567.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
10/24/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated control narratives in audit documentation tool and management assessment for Corporate Tax.	0.9	290.00	261.00
10/24/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedures for expenditure cycle.	0.8	280.00	224.00
10/24/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Worked on Construction Work in Process account for Energy & Chassis.	1.8	200.00	360.00
10/24/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Products & Service Solutions third quarter close agenda.	0.8	270.00	216.00
10/24/05	TOMAS, JOHN DIMITRI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed third quarter trial balances for changes.	1.3	240.00	309.60
10/24/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Updated the network re: two final accounting memos for Saginaw.	0.7	270.00	189.00
10/24/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for inventory process meeting.	0.6	280.00	168.00
10/24/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed planning section for financial close and reporting.	0.9	525.00	472.50
10/24/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax follow-up items with A. Miller.	0.8	525.00	420.00
10/24/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Updated the independent and remediated test procedures.	0.8	275.00	220.00
10/24/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented fluctuation explanations for Automotive Holdings Group for the balance sheet.	1.9	270.00	513.00
10/24/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Energy and Chassis quarterly inventory and operations workpapers.	1.8	440.00	792.00
10/24/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Entered Ernst and Young deficiencies into effectiveness worksheet for the treasury cycle.	0.2	280.00	56.00
10/24/05	TOMAS, JOHN DIMITRI	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with J. Lamb re: Allied imbalance and allied in-transit account.	0.2	240.00	57.60
10/24/05	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended weekly manager and partner meeting with B. Plumb, J. Aughton, M. Crowley, D. Moyer, K. Fleming.	1.0	440.00	440.00
10/24/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Developed reliance memo for Delphi audit.	1.3	480.00	624.00
10/24/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared 3rd quarter 2005 electronic tax provision workpapers.	2.5	525.00	1,312.50
10/24/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Coordinated income tax adjustment for third quarter review with M. Brenman.	0.2	270.00	54.00
10/24/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed planning section for expenditures.	1.0	525.00	525.00
10/24/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product and Service Solutions prior interim work papers.	0.5	240.00	117.60
10/24/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed open items related to non-US income taxes with J. Erickson and R. Patel.	0.8	390.00	312.00
10/24/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Performed analysis on Automotive Holdings Group inventory core reserve.	0.8	240.00	192.00
10/24/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented Inventory process.	0.6	280.00	168.00
10/24/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with S. Reinhart re: communication channels within Company.	1.6	200.00	320.00
10/24/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Met with K. Fleming, S. Dameron-Clark, B. Murray re: kickoff for benefit liability audit procedures.	1.2	270.00	324.00

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10/24/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the planning section of the audit file.	1.1	480.00	528.00
10/24/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Products & Service Solutions accounts receivable quarter notes.	1.1	270.00	297.00
10/24/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed, analyzed and documented explanations received from US associated with the income statement of the third quarter analytical review.	0.3	240.00	72.00
10/24/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Determined selections for Energy & Chassis European warranty.	0.6	270.00	162.00
10/24/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed Automotive Holdings Group Inventory testing.	1.2	270.00	324.00
10/24/05	AUGHTON, JEFFERY S	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Product and Service Solutions quarterly workpapers and agenda for meeting with client.	1.1	650.00	715.00
10/24/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated control narratives in audit documentation tool and management assessment for Hyperion.	0.6	290.00	174.00
10/24/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed control deficiencies with A. Hacker re: EDS Mid Michigan Service Center.	0.5	480.00	240.00
10/24/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Conducted back-up of network.	0.6	100.00	60.00
10/24/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed time reporting requirements with S. Stieritz, Staff.	0.2	240.00	48.00
10/24/05	TOMAS, JOHN DIMITRI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Backed up audit files regarding Delphi for a snapshot of my current work.	1.3	240.00	321.60
10/24/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Set up and reviewed the balance sheet accounts and the extent of testing performed during interim at Packard.	0.5	200.00	100.00
10/24/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discuss restatement entries push down reconciliation with L. Dehart, K. Urek, and S. Brown.	0.3	440.00	132.00
10/24/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Evaluated the effectiveness of Corporate Audit Service's assessment of the inventory cycle.	1.3	280.00	364.00
10/24/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared interim workpapers for inventory.	1.2	240.00	288.00
10/24/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed roll forward testing procedures with staff.	0.3	280.00	84.00
10/24/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to Delphi related emails re: control deficiencies and update of understanding.	0.6	480.00	288.00
10/24/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for meeting for benefit liability contacts.	0.4	270.00	108.00
10/24/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented results from walkthrough and testing on Financial Reporting Cycle.	0.9	200.00	180.00
10/24/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed non-US income tax issues and discrepancies.	3.1	390.00	1,209.00
10/24/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Customized effectiveness worksheet for revenue cycle.	0.2	280.00	56.00
10/24/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for Delphi Product & Systems Solutions quarter close meeting.	0.8	490.00	392.00
10/24/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared interim workpapers for investments accounts.	1.1	240.00	264.00
10/24/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with M. Sanders to determine appropriate contacts.	0.8	200.00	160.00
10/24/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented environmental reserve analysis for Q3.	1.2	270.00	324.00

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10/24/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented Automotive Holdings Group balance sheet fluctuation explanations received from client meeting.	1.3	270.00	351.00
10/24/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed engagement progress and prioritization with J. Aughton, M. Crowley, S. Szalony, K. Fleming and D. Moyer.	1.1	650.00	715.00
10/24/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed Financial Task Team presentation from July meeting and quarterly review procedures.	1.1	650.00	715.00
10/24/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Gained understanding of expenditure cycle controls.	1.0	280.00	280.00
10/24/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed the balance sheet accounts and the extent of testing performed during interim at Packard.	0.5	240.00	120.00
10/24/05	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Reviewed corporate audit reports for the Asia Pacific internal control audits.	2.2	390.00	858.00
10/24/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated control narratives in audit documentation tool and management assessment for Delphi Tax Application.	0.7	290.00	203.00
10/24/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed interim audit schedule of schedules for the Thermal and Interior division with E. Creech.	1.1	270.00	297.00
10/24/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails re: project management.	0.2	650.00	130.00
10/24/05	AUGHTON, JEFFERY S	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and participated in quarterly review meeting with Delphi Product and Service Solutions FD with D. Moyer and A. Bacarella.	1.9	650.00	1,235.00
10/24/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated control narratives in audit documentation tool and management assessment for Treasury Management Application.	0.5	290.00	145.00
10/24/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed planning section for Treasury.	0.9	525.00	472.50
10/24/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for follow up meeting with client for Energy and Chassis.	0.8	240.00	192.00
10/24/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Followed up on the remaining responses for the sensitive access tests.	2.5	275.00	687.50
10/24/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared interim workpapers for accounts payable.	1.6	240.00	384.00
10/24/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared and scheduled international update call.	0.5	480.00	240.00
10/24/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed client's documentation around not a conflict test procedures.	1.1	275.00	302.50
10/24/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated information resource strategy and planning section of General Computer Controls understanding narratives.	0.6	390.00	234.00
10/24/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared risk management program excerpts for reading by the audit team.	1.4	650.00	910.00
10/24/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Cleared design deficiencies based on updated documentation.	0.6	480.00	288.00
10/24/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed planning section for Mainframe Environment.	1.0	525.00	525.00
10/24/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed quarterly automotive holding group workpapers.	0.6	440.00	264.00
10/24/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed request list for expenditure cycle control testing.	1.2	280.00	336.00

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10/24/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated audit file with general computer control classification and rotation plan.	0.9	480.00	432.00
10/24/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Revised addresses for receivables confirmations.	0.6	200.00	120.00
10/24/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed variances in accounts receivable accounts with accounting analyst.	0.4	240.00	96.00
10/24/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and met with Automotive Holdings Group General Accounting Manager re: balance sheet fluctuations and generator core write-off.	1.4	270.00	378.00
10/24/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Made follow up requests for Automotive Holdings Group income statement based on manager review notes.	0.5	240.00	120.00
10/24/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed energy and chassis quarterly inventory workpapers.	1.0	440.00	440.00
10/24/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedures for expenditure cycle.	1.1	280.00	308.00
10/24/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Conversation with R. Tangen re: audit documentation tool.	0.2	290.00	58.00
10/24/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and participated in weekly prioritization meeting with J. Aughton, B. Plumb, D. Moyer, S. Szalony, and K. Fleming.	1.0	650.00	650.00
10/24/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Compared current year audit trial balance amounts with prior year and planned for current year testing.	1.7	340.00	578.00
10/24/05	BROWN, STEPHEN SOMMERS	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed restatement entry push down reconciliation with L. Dehart, S. Szalony, and K. Urek.	0.3	290.00	87.00
10/24/05	TOMAS, JOHN DIMITRI	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Organized manual Consolidated Journal Vouchers.	0.5	240.00	124.80
10/24/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with Ernst & Young team and discussed the work that they will be performing at Delphi Packard.	0.6	240.00	144.00
10/24/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussion with J. Pulis about Information Systems Operations for Delphi General Ledger.	0.2	280.00	56.00
10/24/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Made additional interest expense analysis documentation and sent to client.	1.1	270.00	297.00
10/24/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared interim leadsheets for Headquarters.	0.5	240.00	120.00
10/24/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Organized and updated manual work papers for Delphi Product and Service Solutions Sarbanes testing.	1.2	240.00	295.20
10/24/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Updated 3rd quarter analytics.	1.3	340.00	442.00
10/24/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed planning section of inventory.	1.0	525.00	525.00
10/24/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed planning section for revenue.	1.0	525.00	525.00
10/24/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Cleared closed review notes re: third quarter Saginaw review procedures.	0.4	270.00	108.00
10/24/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared Plano Information Security review notes from Control Audit Tool.	1.4	280.00	392.00
10/24/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Closed notes pertaining to Delphi Product and Service Solutions balance sheet third quarter analytic.	0.5	240.00	112.80
10/24/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated general computer control understanding documents.	0.3	390.00	117.00
10/24/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented results and analyzed information from walkthrough and testing on Financial Reporting Cycle.	0.8	200.00	160.00

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10/24/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed generator core write-off with E. Hoch for Automotive Holdings Group.	0.2	270.00	54.00
10/24/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed cash lead.	1.1	200.00	220.00
10/24/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed smart audit support documents.	0.5	480.00	240.00
10/24/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Made additional selections for inventory reperformance testing.	0.6	280.00	168.00
10/24/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Summarized international location status.	0.5	480.00	240.00
10/24/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussion with J. Pulis about Information Systems Operations for Delphi General Ledger.	0.4	280.00	112.00
10/24/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed control activity ratings within control audit tool for appropriateness.	1.9	390.00	741.00
10/24/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Worked on preparing accounts receivables confirmations.	2.3	200.00	460.00
10/24/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed open item answers received from general accounting manager with E. Hoch.	0.3	270.00	81.00
10/24/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Created evaluation of management assessment template for expenditure cycle.	0.9	280.00	252.00
10/25/05	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Evaluated remaining corporate audit reports for the Asia Pacific locations.	1.2	390.00	468.00
10/25/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Revised quarterly analytics related to property taxes.	1.3	340.00	442.00
10/25/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed General Motors systems dataset rules with J. Pulis.	0.4	390.00	156.00
10/25/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with SAP support staff to discuss customized program testing.	2.3	390.00	897.00
10/25/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with audit seniors re: Sarbanes-Oxley independent testing and rollforward procedures.	0.3	240.00	72.00
10/25/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with F. Nance and discussed status of the third quarter review.	0.4	240.00	96.00
10/25/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and attended Delphi Sarbanes-Oxley status call.	2.9	390.00	1,131.00
10/25/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and distributed letters to certain Delphi contacts re: the completion of the PCAOB inspection of Deloitte.	0.7	100.00	70.00
10/25/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Provided update to management re: Auburn Hills and Mid-Michigan Service Center review notes.	0.4	290.00	116.00
10/25/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Performed the independent validation test.	2.5	275.00	687.50
10/25/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated various Sarbanes-Oxley binders.	0.2	200.00	40.00
10/25/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in phone call to Brazil re: scheduling.	0.1	480.00	48.00
10/25/05	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to e-mail re: Delphi business process questions.	2.2	480.00	1,056.00
10/25/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Pulled from Hyperion the Automotive Holdings Group trial balances and created worksheet to analyze them.	2.1	200.00	420.00
10/25/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Communicated Sarbanes-Oxley rollforward procedures to K. Urek, D. Rhoades, and D. Odueso.	0.2	270.00	54.00
10/25/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared review noted on Energy & Chassis balance sheet fluctuations.	0.9	270.00	243.00
10/25/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed the testing criteria determined by Deloitte Detroit.	0.9	280.00	252.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
10/25/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared accounts receivable confirmations.	0.7	240.00	168.00
10/25/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Created spreadsheet for effective controls not selected for re-performance.	0.7	280.00	196.00
10/25/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in staff Sarbanes-Oxley update.	0.8	525.00	420.00
10/25/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared review notes on accounts receivables for Energy & chassis.	0.3	270.00	81.00
10/25/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in the Delphi general computer control status meeting with T. Bomberski, M. Harris, P. Wardope.	1.3	480.00	624.00
10/25/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Created risk management map.	0.6	200.00	120.00
10/25/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed responses to my comments on Thermal and Interior quarterly procedures.	0.6	390.00	234.00
10/25/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created upload template for network testing for the audit documentation tool.	0.8	290.00	232.00
10/25/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedures for financial reporting cycle.	1.1	280.00	308.00
10/25/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with M. Wilkes re: internal control testing strategy and Ernst & Young's testing updates to be performed.	0.3	340.00	102.00
10/25/05	ZIEMKE, VALERIE LEA	MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Attended meeting with L. Tropea re: status of Delphi business process fieldwork	0.6	480.00	288.00
10/25/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in segregation of duties update.	0.8	525.00	420.00
10/25/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated management assessment template.	0.2	290.00	58.00
10/25/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Delphi General Ledger Roll Forward Information Systems Operations.	2.7	280.00	756.00
10/25/05	UREK, KYLE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and attended weekly Sarbanes-Oxley status meeting with seniors and managers.	0.8	270.00	216.00
10/25/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated management assessment template for Hyperion.	0.2	290.00	58.00
10/25/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed and prepared follow-up questions for non-recurring consolidated journal voucher selections for third quarter review.	3.6	270.00	972.00
10/25/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with S. Dameron-Clark re: pension and OPEB fluctuation questions.	0.5	270.00	135.00
10/25/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Corrected groupings of leadsheets for intangible assets and property.	0.5	240.00	120.00
10/25/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared interim workpapers for inventory.	1.5	240.00	360.00
10/25/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed with A. Renaud (client) Ambrake sale and Hyundai and Kia diesel common rail proposal.	2.1	440.00	924.00
10/25/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created segment assessment document for each business cycles.	1.3	280.00	364.00
10/25/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Determined appropriate selections for reperformance.	0.8	200.00	160.00
10/25/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with K. Urek re: consolidated journal vouchers for third quarter 2005.	0.2	270.00	54.00
10/25/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Developed control audit tool upload templates.	0.9	390.00	351.00
10/25/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented our review of the pension and OPEB accounts as of 9/30/05 based on client prepared schedules.	1.7	270.00	459.00
10/25/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared initial reperformance request list for financial reporting cycle.	2.3	280.00	644.00
10/25/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Held weekly status meeting with the seniors re: Sarbanes-Oxley independent and roll forward procedures.	0.3	280.00	84.00

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10/25/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Conversation with C. Snyder re: control narrative updates.	0.3	290.00	87.00
10/25/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Prepared for and met with M. Berry re: price to price and other cost reductions.	0.4	340.00	136.00
10/25/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared interim workpapers for accrued liabilities.	1.8	240.00	432.00
10/25/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in meeting with C. Alsager and staff re: Sarbanes-Oxley update.	0.3	270.00	81.00
10/25/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Recorded results of Fixed Assets walkthrough with M. McDonalds.	1.9	250.00	475.00
10/25/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated Sarbanes-Oxley deficiency tracker for the Thermal and Interior division.	1.1	270.00	297.00
10/25/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed Fitzgerald impairment for Automotive Holdings Group with S. Szalony.	0.2	270.00	54.00
10/25/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for revenue walkthroughs.	1.4	200.00	280.00
10/25/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed evaluation of Sarbanes-Oxley controls for independent testing.	2.4	280.00	672.00
10/25/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed questions for Ernst & Young for financial reporting cycle in Sarbanes Oxley testing with S. Stieritz, Staff.	0.2	240.00	48.00
10/25/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedures for financial reporting.	0.8	280.00	224.00
10/25/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared fee detail for China.	1.1	490.00	539.00
10/25/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with T. Wilkes and discussed the questions submitted to Ernst & Young.	0.5	240.00	120.00
10/25/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for Deloitte general computer controls, segregation of controls, and Sarbanes-Oxley update.	0.6	525.00	315.00
10/25/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed Sarbanes-Oxley rollforward procedures.	0.4	270.00	108.00
10/25/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed cash lead.	0.5	200.00	100.00
10/25/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Spoke with treasury personnel to retrieve documentation for Delphi General Ledger, electronic trial balance reconciliation, and Hyperion change control.	0.3	280.00	84.00
10/25/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Closed review notes for Energy and Chassis income statement after client meeting.	3.1	240.00	744.00
10/25/05	SZALONY, SCOTT P	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended weekly Sarbanes-Oxley status update with manager and senior staff.	0.8	440.00	352.00
10/25/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Tested Computer Associates security administration package security for Disbursements Analysis and Control Online Reporting program.	1.4	290.00	406.00
10/25/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Attended the internal segregation of duties conference call with L. Tropea, A. Lucassen, H. Mudhra.	0.6	275.00	165.00
10/25/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed interim and Sarbanes-Oxley procedures.	1.0	340.00	340.00
10/25/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Attended meeting with M. McDonald to walkthrough the Fixed Asset Cycle.	2.6	250.00	650.00
10/25/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended Delphi and Deloitte update meeting with V. Ziemke, Ernst and Young and Corporate Sarbanes-Oxley team.	1.0	525.00	525.00

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10/25/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed progress and questions surrounding Deloitte affidavit with R. Young.	0.4	650.00	260.00
10/25/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed data collection for bankruptcy filing with counsel	0.8	650.00	520.00
10/25/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed segregation of duties testing.	0.7	525.00	367.50
10/25/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed general motors facilitation agreement with A. Brazier and W. Tilotti (client).	1.8	440.00	792.00
10/25/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented pension and other post employment benefits fluctuations as discussed with S. Dameron-Clark.	2.2	270.00	594.00
10/25/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Prepaid lead.	2.4	200.00	480.00
10/25/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the criteria for pulling samples with H. Mundhra.	0.5	275.00	137.50
10/25/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and met with senior and manger for Sarbanes-Oxley update meeting.	0.8	270.00	216.00
10/25/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed rollforwards for the individual investment accounts.	2.8	280.00	784.00
10/25/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed, analyzed and documented explanations received from Europe associated with assets for the third quarter analytical review.	2.2	240.00	528.00
10/25/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed depreciation and impairment for Energy & Chassis with E. Hoch.	0.7	270.00	189.00
10/25/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with L. Johnes to discuss global explanations necessary for the third quarter analytic review.	0.4	240.00	96.00
10/25/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Steering quarterly workpapers re: fluctuation questions.	1.2	490.00	588.00
10/25/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed uploading segregation of duties with J. Pulis.	0.2	275.00	55.00
10/25/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Made selections and set up testing for fixed assets based on new guidelines.	1.9	280.00	532.00
10/25/05	ZIEMKE, VALERIE LEA	MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Supervised staff by answering questions re: business process testing.	0.2	480.00	96.00
10/25/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed property lead.	1.4	200.00	280.00
10/25/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in Delphi and Deloitte general computer controls Sarbanes-Oxley Update.	1.0	525.00	525.00
10/25/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with Deloitte Corporate audit team for internal control procedures update.	0.9	340.00	306.00
10/25/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Obtained additional revenue selections surrounding spot buys.	1.2	200.00	240.00
10/25/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in meeting with seniors and managers re: Sarbanes-Oxley update.	0.8	270.00	216.00
10/25/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed with H. Mundhra and client the status of segregation of duties open items.	0.7	275.00	192.50
10/25/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Hyundai and Kia diesel common rail contract.	0.5	440.00	220.00
10/25/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented environmental memo for review.	0.8	270.00	216.00

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10/25/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Attended the Sarbanes-Oxley independent and roll forward test procedures update with senior and staff.	0.3	275.00	82.50
10/25/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Updated the changes to the segregation of duties test procedures.	0.4	275.00	110.00
10/25/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Closed review notes for Energy and Chassis.	0.6	240.00	144.00
10/25/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Duraswitch workpapers.	0.8	200.00	160.00
10/25/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended weekly staff meeting co-led by L. Tropea and V. Ziemke.	0.9	480.00	432.00
10/25/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedures for financial reporting cycle.	0.6	280.00	168.00
10/25/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Worked on revising accounts receivables confirmations.	3.7	200.00	740.00
10/25/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented account for Automotive Holdings Group.	0.7	270.00	189.00
10/25/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Corrected groupings on trial balance for leads of property and intangibles.	1.6	200.00	320.00
10/25/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed prepaid balances with accounting analyst.	0.5	240.00	120.00
10/25/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Sarbanes Oxley rollforward procedures with K. Urek, A. Bacarella and D. Ralbusky.	0.4	270.00	108.00
10/25/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed accounts receivable balances with accounts receivable manager.	0.3	240.00	72.00
10/25/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created upload template for segregation of duties testing for the audit documentation tool.	1.4	290.00	406.00
10/25/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Coordinated finalization of accounts receivable confirmations with R. Bellini.	1.2	270.00	324.00
10/25/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Determined the update of planning documents.	0.4	440.00	176.00
10/25/05	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Attended Sarbanes-Oxley update on independent and roll-forward procedures.	0.3	280.00	84.00
10/25/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared emails on conflict check requested by I. Cannon-Geary.	0.5	650.00	325.00
10/25/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Documented audit guidance information into audit map.	3.6	200.00	720.00
10/25/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed Fitzgerald asset impairment calculation.	0.9	440.00	396.00
10/25/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Prepared for and met with K. Irwin re: property taxes.	0.4	340.00	136.00
10/25/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated control narratives in audit documentation tool and management assessment for Network.	0.5	290.00	145.00
10/25/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in Sarbanes-Oxley update on independent and rollforward procedures.	0.3	200.00	60.00
10/25/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with M. Adams, Delphi, to discuss revenue procedures pertaining to revenue walkthroughs.	0.8	200.00	160.00
10/25/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Coordinated and performed backup of the audit file between all the Delphi Packard Deloitte team members.	0.6	240.00	144.00

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10/25/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for the weekly status updated call with Deloitte Detroit.	0.3	240.00	72.00
10/25/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed accounts receivable confirmations with K. Urek.	1.2	200.00	240.00
10/25/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Created the financial reporting benchmark for Energy and Chassis.	0.9	280.00	252.00
10/25/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Finished walkthrough for unusual related party transactions.	1.2	200.00	240.00
10/25/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Discussed with C. Alsager Fitzgerald battery product line impairment.	0.2	440.00	88.00
10/25/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed the Corporate Audit Service inventory validation template for effectiveness.	0.9	280.00	252.00
10/25/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with J. Trobaugh, Delphi, to discuss SAP payment procedures relating to the revenue cycle.	0.9	200.00	180.00
10/25/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed on general computer control status meeting with P. Wardope.	0.3	480.00	144.00
10/25/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed control narratives within audit file with J. Pulis	0.3	480.00	144.00
10/25/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Closed manager review notes for Automotive Holdings Group income statement.	3.8	240.00	912.00
10/25/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed response to fluctuation questions provided by J. Nolan.	2.4	390.00	936.00
10/25/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared interim workpapers operations accounts.	1.5	240.00	360.00
10/25/05	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Attended Sarbanes-Oxley update on roll-forward procedures spreadsheet.	0.2	280.00	56.00
10/25/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed accounts receivable and revised based on review notes for Energy & Chassis.	3.3	200.00	660.00
10/25/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed and documented recurring consolidated journal vouchers for third quarter review.	3.6	270.00	972.00
10/25/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for a meeting with M. McDonald to walkthrough the Fixed Asset Cycle.	3.8	250.00	950.00
10/25/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Created the financial reporting benchmark for Automotive Holdings Group.	0.5	280.00	140.00
10/25/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in weekly Sarbanes-Oxley update meeting with team.	0.8	270.00	216.00
10/25/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Assisted in accounts receivable confirmations.	1.3	200.00	260.00
10/25/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for meeting re: incentive compensation and retention and recognition grants.	0.5	270.00	135.00
10/25/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails re: project management.	0.1	650.00	65.00
10/25/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedures for financial reporting cycle.	1.2	280.00	336.00
10/25/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Filed second quarter manual workpapers.	0.3	200.00	60.00
10/25/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed energy and chassis accounting memos.	0.8	440.00	352.00
10/25/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Participated in weekly Sarbanes-Oxley discussion with Deloitte corporate team.	0.8	240.00	192.00
10/25/05	UREK, KYLE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Explained procedures necessary on Sarbanes-Oxley validation files to D. Oduso and D. Rhoades with C. Alsager.	0.2	270.00	54.00

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10/25/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed analysis of Sarbanes controls.	2.3	280.00	644.00
10/25/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Comprised a listing of questions to Ernst & Young for Financial reporting cycle.	1.2	240.00	288.00
10/25/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed Saginaw interim update procedures with S. Zmuda.	0.2	270.00	54.00
10/25/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Discussed Sarbanes Oxley testing strategy with J. Clark and J. Beatty.	0.3	280.00	84.00
10/25/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Formulated responses and follow-up questions for client on headquarter third quarter fluctuations.	1.9	270.00	513.00
10/25/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedures for financial reporting cycle.	0.9	280.00	252.00
10/25/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed interim and Sarbanes-Oxley status for Saginaw division revised responsibility listing.	0.5	270.00	135.00
10/25/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Read property memos.	1.0	200.00	200.00
10/25/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Made follow-up call on updated inventory validation file with Delphi contact P. Long.	0.1	280.00	28.00
10/25/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed voicemail for the Delphi Sarbanes-Oxley procedures.	0.2	525.00	105.00
10/25/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed automotive holding group quarterly workpaper.	1.5	440.00	660.00
10/25/05	UREK, KYLE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Sarbanes-Oxley validation files provided by Ernst and Young with D. Ralbusky, C. Alsager, and A. Bacarella.	0.4	270.00	108.00
10/25/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed inventory variances with inventory manager.	0.6	240.00	144.00
10/25/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented other special adjustments for Energy & Chassis.	0.8	270.00	216.00
10/25/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed tax accruals with tax analyst.	0.5	240.00	120.00
10/25/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Prepared for and met with G. Witter re: inventory reserve.	0.3	340.00	102.00
10/25/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with C. Alsager to discuss review notes for Energy and Chassis inventory.	0.7	240.00	168.00
10/25/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Began reviewing headquarter fluctuation responses from client.	3.9	270.00	1,053.00
10/25/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with B. Plumb general motors facilitation agreement.	0.4	440.00	176.00
10/25/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Summarized business process and general computer controls update report for management.	0.4	525.00	210.00
10/25/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedures for financial reporting.	1.1	280.00	308.00
10/25/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the segregation of duties test results with L. Tropea to determine the test deficiencies and further explanations to be requested.	0.5	275.00	137.50
10/25/05	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in Internal Status Update Meeting regarding Deloitte testing of SAP segregation of duties.	0.3	525.00	131.25
10/25/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for meeting with I. Smith for financial reporting cycle.	0.8	200.00	160.00
10/25/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Energy & Chassis general accounting manager to discuss open items for third quarter.	1.7	270.00	459.00

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10/25/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with R. Erickson to discuss OLIMPIC application to SAP application conversion.	1.5	390.00	585.00
10/25/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Finished walkthrough for Non-routine transactions.	0.8	200.00	160.00
10/25/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated management assessment template and audit documentation tool for Integra-T application.	0.9	290.00	261.00
10/25/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for meeting with G. Chopko to go over the financial reporting cycle over non-routine journal entries appropriately recorded in right accounting period.	1.0	200.00	200.00
10/25/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedures for financial reporting cycle.	1.1	280.00	308.00
10/25/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed client prepared schedules and documented within our workpapers re: other employee benefits.	1.7	270.00	459.00
10/25/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed testing of SAP customized programs.	1.1	390.00	429.00
10/25/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed Delphi accounting memo re: Steering.	0.7	490.00	343.00
10/25/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Provided A. Bacarella with updates on the Sarbanes-Oxley controls updates for Sarbanes controls.	0.1	280.00	28.00
10/25/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Researched special tool accounting.	0.2	440.00	88.00
10/25/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Generated a list of questions for Ernst & Young to prepare for meeting to discuss their testing over the Financial Reporting Cycle.	2.3	200.00	460.00
10/25/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in Sarbanes-Oxley update meeting with staff on independent and rollforward procedures.	0.3	270.00	81.00
10/25/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to emails received for the Delphi Sarbanes-Oxley procedures.	0.7	525.00	367.50
10/25/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed status of Sarbanes-Oxley for Automotive Holdings Group with D. Rhoades.	0.2	270.00	54.00
10/25/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared interim workpapers for accounts receivable.	1.3	240.00	312.00
10/25/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Drafted summary review memo re: client's errors noted in the quarter.	1.4	340.00	476.00
10/25/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed guidance re: reliance on others.	2.0	480.00	960.00
10/25/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed accounts receivable balances with client.	0.5	240.00	120.00
10/25/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Attended meeting with T. Hampshire to discuss the appropriations requests process of acquiring fixed assets.	0.7	250.00	175.00
10/25/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Researched the accounting guidance related to Electronics and Safety accounting memo.	0.4	390.00	156.00
10/25/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Looked over my other walkthroughs to make ensure completion.	0.7	200.00	140.00
10/25/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Prepared for and met with M. McWhorter re: quarter balance sheet analytic.	0.4	340.00	136.00
10/25/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Conversation with J. Green re: Delphi General Ledger operations testing.	0.5	290.00	145.00
10/25/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated control narratives in audit documentation tool and management assessment for Mid-Michigan Service Center.	0.9	290.00	261.00
10/25/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed roll forward procedures.	2.6	525.00	1,365.00

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10/25/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended Sarbanes-Oxley update on independent testing and rollforward procedures.	0.3	200.00	60.00
10/25/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Conducted back-up of network.	0.5	100.00	50.00
10/25/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Product & Systems Solutions workpapers re: inventory.	0.5	490.00	245.00
10/25/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented and analyzed my interviews with S. Siegfried and S. Reinhart.	0.2	200.00	40.00
10/25/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed and documented Sarbanes-Oxley controls for testing.	2.7	280.00	756.00
10/25/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed Saginaw Sarbanes-Oxley management assessment procedures with E. Strempek.	0.2	270.00	54.00
10/25/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Pulled samples for the segregation of duties testing.	2.3	275.00	632.50
10/25/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Provided K. Urek with updates on the Sarbanes-Oxley controls updates for Delphi Product and Service Solutions.	0.1	280.00	28.00
10/25/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed Sarbanes-Oxley rollforward procedures with audit seniors.	0.4	270.00	108.00
10/25/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with J. Lewis, Delphi, regarding central order processing procedures relating to the revenue cycle.	1.1	200.00	220.00
10/25/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed emails about interim procedures from M.Brenman.	0.3	200.00	60.00
10/25/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Meeting with D. Ralbusky regarding updated Sarbanes-Oxley procedures.	0.4	280.00	112.00
10/25/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Energy and Chassis quarterly workpapers.	0.8	440.00	352.00
10/25/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed quarterly procedures with Prague team.	0.3	440.00	132.00
10/25/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Energy & Chassis general accounting manager re: European warranty selections and procedures.	1.4	270.00	378.00
10/25/05	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Participated in the weekly Sarbanes-Oxley update call led by V. Zeimke.	0.8	390.00	312.00
10/25/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended Sarbanes-Oxley update meeting via teleconference with engagement team.	0.8	270.00	216.00
10/25/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Prepared for and met with K. Kuntz re: inventory reserves.	0.2	340.00	68.00
10/25/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi roll forward approach.	1.1	480.00	528.00
10/25/05	PULIS, JASON ALEXANDER	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated control narratives in audit documentation tool and management assessment for Steering.	0.3	290.00	87.00
10/25/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed reliance approach with H. Krupitzer.	0.4	480.00	192.00
10/25/05	CROWLEY, MARK J	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Financial Task Team meeting minutes for August.	2.3	650.00	1,495.00
10/25/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed review notes on Automotive Holdings Group for inventory, accounts receivable, and the income statement.	1.0	270.00	270.00
10/25/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed SAP customized programs for authorization checks.	1.2	390.00	468.00
10/25/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with E. Strempek re: Sarbanes-Oxley testing procedures and review of management assessment.	0.4	270.00	108.00

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10/25/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented our review of the pension and other post employment benefits accounts as of 9/30/05 based on client prepared schedules.	1.1	270.00	297.00
10/25/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared international agenda for status meeting.	0.4	480.00	192.00
10/25/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed third quarter consolidated journal vouchers for inventory and accounts receivable eliminations with D. Ralbusky.	0.2	270.00	54.00
10/25/05	GREEN, JONATHAN DAVID	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Worked on warranty and legal reserve analysis work paper for audit staff.	3.6	280.00	1,008.00
10/25/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Met with C. Alsager and K. Urek to coordinate the roll forward requirements for Sarbanes control testing requirements.	0.2	280.00	56.00
10/25/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented revenue walkthroughs.	1.2	200.00	240.00
10/25/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with client regarding manager review notes for Energy and Chassis income statement analysis.	1.2	240.00	288.00
10/25/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed Ernst & Young fixed asset testing to determine if their testing cover the control objective.	2.6	280.00	728.00
10/25/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed Ernst & Young Treasury documentation.	0.9	200.00	180.00
10/25/05	CROWLEY, MARK J	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed third quarter review related workpapers.	1.2	650.00	780.00
10/25/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed battery sale accounting with S. Szalony.	0.8	650.00	520.00
10/25/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with D. Ralbusky regarding updated Sarbanes-Oxley procedures related to management assessment.	0.2	280.00	56.00
10/25/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed memo on Fitzgerald impairment for Automotive Holdings Group.	0.7	270.00	189.00
10/25/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and emailed M. Silva re: impaired assets to be rolled forward.	0.2	340.00	68.00
10/25/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared entity listing for review for embedded derivative surveys.	0.7	270.00	189.00
10/25/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in counseling with V. Ziemke for Delphi.	0.6	525.00	315.00
10/25/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed, analyzed and documented explanations received from Europe associated with liabilities section of the third quarter analytical review.	1.9	240.00	456.00
10/25/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with D. Tauro re: segregation of duties template.	0.2	290.00	58.00
10/25/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with B. Hamilton and J. Clark re: internal control procedures revised testing strategy.	0.7	340.00	238.00
10/25/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated key control benchmarking.	3.1	390.00	1,209.00
10/25/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed follow-up questions for headquarter third quarter fluctuations and timing for remainder of explanations not received.	0.7	270.00	189.00
10/26/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented SAP emergency ID testing.	1.3	390.00	507.00
10/26/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Completed template for evaluation of adequacy of management's assessment for fixed assets at Energy and Chassis.	2.9	280.00	812.00

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10/26/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Systems Applications and Processes program information security work plan with transaction core exceptions.	2.2	290.00	638.00
10/26/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Steering third quarter accounts receivable workpapers.	0.6	490.00	294.00
10/26/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with S. Dameron-Clark re: fluctuation in the foreign pension accounts.	0.5	270.00	135.00
10/26/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed segregation of duties testing.	2.0	525.00	1,050.00
10/26/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with S. Kaplar re: incentive compensation fluctuation and questions from the quarter.	2.4	270.00	648.00
10/26/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared binders, cover sheets and tabs by country for filing of Acknowledgements of Receipt of Worldwide Audit Instructions.	1.1	100.00	110.00
10/26/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Beginning Balance property workpapers.	0.6	200.00	120.00
10/26/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed and documented assessment of Delphi's conclusion on Electronics and Safety accounting memo.	2.3	390.00	897.00
10/26/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented fluctuations in asset accounts for the headquarter third quarter trial balance.	2.4	270.00	648.00
10/26/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Special Tools memo.	0.6	200.00	120.00
10/26/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed, analyzed and documented responses to follow up questions received from Asia for balance sheet items.	0.2	240.00	48.00
10/26/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Closed Automotive Holdings Group inventory review notes.	3.6	240.00	864.00
10/26/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated financial reporting testing procedures.	1.0	280.00	280.00
10/26/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Brazil third quarter memo.	0.5	490.00	245.00
10/26/05	CROWLEY, MARK J	PARTNER	INTERNAL CONTROL TESTING	Attended and participated in the morning session of Delphi's accounting policy training.	4.0	650.00	2,600.00
10/26/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed risk management program guidance.	1.3	440.00	572.00
10/26/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and responded to notes on Construction Work in Process.	2.3	200.00	460.00
10/26/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented explanations received from South America for income statement items associated with the third quarter review.	0.8	240.00	192.00
10/26/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Requested underlying data for revenue and cost of sales testing.	0.4	280.00	112.00
10/26/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed General Motors documentation of payroll systems testing.	1.3	390.00	507.00
10/26/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed property lead.	1.4	200.00	280.00
10/26/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated inventory testing procedures.	4.0	280.00	1,120.00
10/26/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with C. Alsager to discuss Automotive Holdings Group cost of sales analysis.	0.2	240.00	48.00
10/26/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Continued to work on revision of receivables confirmations.	3.3	200.00	660.00
10/26/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented SAP security review process.	0.3	390.00	117.00

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10/26/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared email re: European warranty selections and documentation needed to send to European contacts for Energy & Chassis.	0.2	270.00	54.00
10/26/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed the workpaper re: Financial Reporting Control Cycle.	2.4	200.00	480.00
10/26/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Drafted the segregation of duties status update presentation for the status update meeting with the Delphi team.	0.8	275.00	220.00
10/26/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with F. Nance, Director of Internal Audit to discuss the status and progress of the third quarter analytic review.	1.1	240.00	264.00
10/26/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Comprised a listing of follow up questions for the responses received from South America for income statement items.	0.5	240.00	120.00
10/26/05	PULIS, JASON ALEXANDER	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared Packard review notes.	0.9	290.00	261.00
10/26/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented explanations received from South America for balance sheet items associated with the third quarter review.	0.8	240.00	192.00
10/26/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Continued to close remaining Energy and Chassis operations review notes.	0.9	240.00	216.00
10/26/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed automotive holdings group quarterly workpapers.	2.8	440.00	1,232.00
10/26/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented results from meetings on related party transactions.	0.2	200.00	40.00
10/26/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Summarized reliance approach presentation.	0.5	480.00	240.00
10/26/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed General Motors documentation of timekeeping system testing.	1.2	390.00	468.00
10/26/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Product and Service Solutions calculation for battery sale and provided follow up questions to client.	1.3	270.00	351.00
10/26/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with R. Reimink re: pick up and discussion of exhibits for 10-Q.	0.2	270.00	54.00
10/26/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Evaluated inventory observation workpapers and provided to the appropriate senior.	0.9	270.00	243.00
10/26/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented accounts receivable transaction for Automotive Holdings Group.	0.5	240.00	120.00
10/26/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Performed further validations on the segregation of duties test.	2.8	275.00	770.00
10/26/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed updated battery sale transaction support received from Manager and Ventures Accounting.	0.7	270.00	189.00
10/26/05	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended counseling discussion re: Delphi with L. Tropea.	2.4	480.00	1,152.00
10/26/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated revenue process descriptions.	1.2	200.00	240.00
10/26/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed Automotive Holdings Group division trial balance Hyperion pull check.	2.3	200.00	460.00
10/26/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Steering third quarter accrued workpapers.	0.7	490.00	343.00
10/26/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed scheduling issues with H. Krupitzer.	0.6	240.00	144.00
10/26/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated Sarbanes-Oxley revenue flowchart for Energy and Chassis.	0.7	240.00	168.00

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10/26/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created consolidated Systems Applications and Processes program transaction core finding spreadsheet.	1.3	290.00	377.00
10/26/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to emails received for the Delphi Sarbanes-Oxley procedures.	0.6	525.00	315.00
10/26/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created Systems Applications and Processes program transaction follow-up spreadsheet.	0.7	290.00	203.00
10/26/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed balance sheet testing items with M.Brenman.	0.6	200.00	120.00
10/26/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with G. Sumpter, Delphi customer satisfaction engineer, to discuss his role in the return material authorization process.	0.7	200.00	140.00
10/26/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed property reserve increase at Energy & Chassis with Fixed Assets Manager.	0.2	270.00	54.00
10/26/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated status of review notes within control audit tool for Integra-T, a treasury management application administered by C Courtade,	3.7	280.00	1,036.00
10/26/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed and documented control mappings and Benchmarks.	2.4	280.00	672.00
10/26/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Set up workpapers for fixed asset independent selections.	1.1	280.00	308.00
10/26/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated treasury benchmarking document.	4.0	280.00	1,120.00
10/26/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched accounts receivable confirmations.	0.2	200.00	40.00
10/26/05	UREK, KYLE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated summary of Ernst and Young control findings for the Thermal and Interior division.	0.9	270.00	243.00
10/26/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared the third quarter review memo.	2.5	440.00	1,100.00
10/26/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails re: project management.	0.3	650.00	195.00
10/26/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Printed email attachments of Acknowledgements of Receipt of Worldwide Audit Instructions and distributed to D. Moyer, S. Szalony, K. Fleming for review.	1.6	100.00	160.00
10/26/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Investigated account status within SAP.	0.6	290.00	174.00
10/26/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared questions for general accounting manager at Automotive Holdings Group based on review notes.	0.4	270.00	108.00
10/26/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Answered questions re: China fees.	0.3	490.00	147.00
10/26/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Rolled forward summary of passed adjustments for third quarter 2005 review procedures.	1.3	270.00	351.00
10/26/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Led segregation of duties testing review.	1.0	525.00	525.00
10/26/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in general computer controls follow up with A. Lucassen.	0.2	525.00	105.00
10/26/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed automotive holdings group quarterly inventory capitalization and operations.	1.7	440.00	748.00
10/26/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed comments within our planning file for the audit, pertaining to general computer controls audit.	0.4	525.00	210.00
10/26/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed consolidated warranty analysis.	1.5	440.00	660.00

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10/26/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and met with general accounting manager at Automotive Holdings Group to discuss remaining open items for third quarter.	1.5	270.00	405.00
10/26/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed Ernst & Young and selected relevant effective controls for reperformance testing.	3.8	250.00	950.00
10/26/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed Sarbanes-Oxley workpapers related to the treasury cycle.	0.7	440.00	308.00
10/26/05	BRENNAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Comprised a listing of follow up questions for the responses received from South America for balance sheet items.	0.4	240.00	96.00
10/26/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed manual review notes left by manager re: Saginaw quarterly review.	0.2	270.00	54.00
10/26/05	MCGOWAN, TODD M	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Met with L. Tropea to discuss the status the Segregation of Duties and General Computer Controls Testing procedures.	2.0	650.00	1,300.00
10/26/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Met with E. Schrot re: preparation of benefit liability confirmations for 2005 audit.	0.3	270.00	81.00
10/26/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed documentation pertaining to Auburn Hills Information Security.	1.7	280.00	476.00
10/26/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed new benefit liability confirmation guidance.	2.4	200.00	480.00
10/26/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented fluctuations in liability accounts for the headquarter third quarter trial balance.	2.3	270.00	621.00
10/26/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed Automotive Holdings Group cost of sales expectations with E. Hoch.	0.2	270.00	54.00
10/26/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for meeting with G. Sumpter, Delphi customer satisfaction engineer to discuss his role in the return material authorization process.	0.4	200.00	80.00
10/26/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and documented the Control mapping and Benchmarks.	2.6	280.00	728.00
10/26/05	ZIEMKE, VALERIE LEA	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Updated memo re: compliance with Sarbanes-Oxley.	0.9	480.00	432.00
10/26/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Created template for testing adequacy of management's assessment for fixed assets at Energy and Chassis.	1.1	280.00	308.00
10/26/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with R. Reimink re: pick up of cash flow analysis prepared by client.	0.2	270.00	54.00
10/26/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Revised workplan for Sarbanes-Oxley reliance strategy.	2.4	390.00	936.00
10/26/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented control activities requiring reperformance.	1.5	250.00	375.00
10/26/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Steering third quarter accounts payable workpapers.	0.5	490.00	245.00
10/26/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with C. Boettjer, Delphi regarding returned material authorizations.	0.8	200.00	160.00
10/26/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Investigated differences in expense beginning balances.	1.1	280.00	308.00
10/26/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Researched new confirmations for benefit liabilities.	0.2	270.00	54.00
10/26/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed third quarter review status with M. Brennan.	0.5	440.00	220.00
10/26/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated treasury workplan with selections.	1.4	200.00	280.00

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10/26/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Cleared review notes on Sarbanes-Oxley workpapers related to the inventory and expenditure cycles.	0.8	440.00	352.00
10/26/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with client embedded derivative survey procedures.	0.3	270.00	81.00
10/26/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed restatement push-down entry reconciliation with S. Brown.	0.2	270.00	54.00
10/26/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented additional information requested in review notes for Automotive Holdings Group trial balance.	0.9	270.00	243.00
10/26/05	CROWLEY, MARK J	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed accounting for the battery sale facilitation agreement with client.	0.7	650.00	455.00
10/26/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reperformed expenditure selections previously tested by Ernst & Young.	0.6	200.00	120.00
10/26/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed energy and chassis technical memos.	0.7	440.00	308.00
10/26/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed accounts receivable lead.	0.6	200.00	120.00
10/26/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed, analyzed and documented responses to follow up questions received from Asia for income statement items.	0.4	240.00	96.00
10/26/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed European warranty selections with general accounting manager and determined proper support to request.	0.4	270.00	108.00
10/26/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Followed up with client regarding remaining headquarter third quarter fluctuations and questions.	0.2	270.00	54.00
10/26/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the not a conflict test and independent validation test with L. Tropea.	0.2	275.00	55.00
10/26/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed Fitzgerald impairment assumptions and validity with Automotive Holdings Group's general accounting manager.	0.9	270.00	243.00
10/26/05	MCGOWAN, TODD M	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed draft copy of Segregation of Duties status report.	3.4	650.00	2,210.00
10/26/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared request list for fixed asset and sent to M. McDonald.	0.7	280.00	196.00
10/26/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Steering third quarter income statement workpapers.	1.1	490.00	539.00
10/26/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Project closure adjustment workpapers.	0.2	200.00	40.00
10/26/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed testing procedures for financial reporting cycle with S. Stieritz, Staff.	0.4	240.00	96.00
10/26/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed with D. Ralbusky and J. Aughton quarterly summary of passed adjustments.	0.3	440.00	132.00
10/26/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed the third quarter analytic workpaper to ensure that all kick outs were addressed.	1.8	240.00	432.00
10/26/05	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in Internal Status Update Meeting to discuss Segregation of Duties testing.	1.3	525.00	656.25
10/26/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with F. Nance and discussed status of the third quarter review.	0.7	240.00	168.00
10/26/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Added activities listed for Financial Reporting Cycle to the template.	0.5	200.00	100.00
10/26/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Sarbanes-Oxley detail listing of control objectives and activities tested by Delphi management.	1.7	270.00	459.00
10/26/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed property rollforwards provided by client.	0.9	340.00	306.00

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10/26/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Updated the monetary precision calculation to reflect updated firm guidance.	1.9	270.00	513.00
10/26/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with S. Szalony re: preparation of summary of passes adjustments for third quarter 2005.	0.3	270.00	81.00
10/26/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with D. Ralbusky re: preparation of benefit liability confirmation for 2005 audit.	0.3	200.00	60.00
10/26/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Products & Service Solutions balance sheet third quarter fluctuation analysis.	0.5	270.00	135.00
10/26/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Determined selections for reperformance of treasury cycle.	0.9	200.00	180.00
10/26/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Updated Second Quarter Procedures and Conclusions Summary memo.	0.5	340.00	170.00
10/26/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed quarter workpapers re: tax provision.	0.1	490.00	49.00
10/26/05	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Provided project administration re: Delphi email and voicemail messages and responded to same	1.6	650.00	1,040.00
10/26/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with D. Penefer to discuss the explanations and support necessary for the various adjustments booked to Packard trial balance.	0.8	240.00	192.00
10/26/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Steering third quarter inventory workpapers.	1.4	490.00	686.00
10/26/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Created spreadsheet for effective controls not selected for re-performance at Energy and Chassis.	1.9	280.00	532.00
10/26/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched addresses for accounts receivable confirmations.	0.3	200.00	60.00
10/26/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed voicemail for the Delphi Sarbanes-Oxley procedures.	0.3	525.00	157.50
10/26/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Scheduled and ran reports in the segregation of duties tool utilized by Deloitte to perform independent testing to validate the segregation of duties test.	1.5	275.00	412.50
10/26/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Analyzed the change in investments from prior year.	0.9	280.00	252.00
10/26/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Performed manager review of the environmental quarterly review procedures.	1.1	390.00	429.00
10/26/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed with client the false positive list details.	0.5	275.00	137.50
10/26/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed analysis of interim expenses.	1.8	280.00	504.00
10/26/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed segregation of duties questions with D. Tauro.	0.2	525.00	105.00
10/26/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Proofread my results from walkthroughs.	0.5	200.00	100.00
10/26/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails re: project management.	0.5	650.00	325.00
10/26/05	JIAN, SHULING	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Read restatement data and explained to S. Brown.	2.3	280.00	644.00
10/26/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Products & Service Solutions income statement third quarter fluctuation analysis prepared.	3.6	270.00	972.00
10/26/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed evaluation and analyzed Sarbanes controls for selection for testing.	3.4	280.00	952.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
10/26/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed review note on Automotive Holdings Group warranty fluctuations.	0.1	270.00	27.00
10/26/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Special tools testing workpapers.	0.7	200.00	140.00
10/26/05	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Participated in Control update meeting with L. Tropea, T. McGowan, and V. Ziemke.	0.4	650.00	260.00
10/26/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed format of interim leadsheets.	0.9	240.00	216.00
10/26/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Conducted back-up of network.	0.5	100.00	50.00
10/26/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Special tools lead.	1.0	200.00	200.00
10/26/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for meeting with C. Boettjer, Delphi.	0.8	200.00	160.00
10/26/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented General Motors systems change control understanding.	0.5	290.00	145.00
10/26/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Evaluated adequacy of management's assessment for fixed assets at Energy and Chassis.	2.7	280.00	756.00
10/26/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Addressed international fee questions.	0.5	490.00	245.00
10/26/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Steering third quarter warranty workpapers.	0.9	490.00	441.00
10/26/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Attended the internal segregation of duties conference call with L. Tropea, A. Lucassen, H. Mudhra.	1.0	275.00	275.00
10/26/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed non-recurring consolidating journal vouchers related to battery sale.	2.1	270.00	567.00
10/26/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 3rd quarter 2005 tax contingency adjustment.	2.2	525.00	1,155.00
10/26/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed review notes left on Automotive Holdings Group trial balance.	0.6	270.00	162.00
10/26/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared accounts receivable confirmations for Johnson Controls selections.	2.5	270.00	675.00
10/26/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed Delphi General Ledger with J. Green.	0.1	480.00	48.00
10/26/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed staffing matters with M. Brenman.	0.8	440.00	352.00
10/26/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Conducted Delphi Tax Application rollforward testing.	0.2	290.00	58.00
10/26/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed balance sheet testing items with K. Tanno.	0.6	240.00	144.00
10/26/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed income tax issues at specific units in Portugal, Germany, and Indonesia.	1.2	390.00	468.00
10/26/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Researched roll forward guidance and firm approach.	0.5	480.00	240.00
10/26/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with client to discuss reasonableness of Energy and Chassis inventory capitalization calculation.	0.8	240.00	192.00
10/26/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed prior year treasury documentation.	0.5	200.00	100.00
10/26/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Finalized Quarterly Checklist form.	0.6	340.00	204.00
10/26/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Created spreadsheet for effective controls not selected for re-performance at Delphi Product and Service Solutions.	0.4	280.00	112.00

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10/26/05	JIAN, SHULING	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Created push down report by sector.	2.5	280.00	700.00
10/26/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated spreadsheet with European warranty selections for Energy & Chassis.	0.5	270.00	135.00
10/26/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed overseas fees with D. Moyer.	0.4	650.00	260.00
10/26/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Updated memo re: compliance with Sarbanes-Oxley.	0.6	480.00	288.00
10/26/05	BROWN, STEPHEN SOMMERS	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed push back project with K. Urek and discussed and reviewed same with S. Jian.	1.3	290.00	377.00
10/26/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Gathered effective controls with 1st and 2nd quarter populations.	2.0	480.00	960.00
10/26/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Created deficiency listing for the expenditure cycle.	0.7	270.00	189.00
10/26/05	ZIEMKE, VALERIE LEA	MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Supervised staff by answering questions re: business process testing.	0.3	480.00	144.00
10/26/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed and documented global explanations for the kick outs associated with third quarter review.	0.6	240.00	144.00
10/26/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Energy and Chassis construction work in process memo.	0.2	440.00	88.00
10/26/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated Energy & Chassis trial balance fluctuations based on meeting with general accounting manager.	2.0	270.00	540.00
10/26/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented preliminary explanations received for European warranty selections for Energy & Chassis.	1.9	270.00	513.00
10/26/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Researched Entity level controls structure.	2.1	525.00	1,102.50
10/26/05	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Reviewed European corporate audit reports.	2.5	390.00	975.00
10/26/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed manual review notes left by manager re: Saginaw quarterly review.	0.9	270.00	243.00
10/26/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Tested Computer Associates security administration package security for General Motors disbursement system.	0.8	290.00	232.00
10/26/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Property Testing workpapers.	1.2	200.00	240.00
10/26/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed fluctuations between Energy & Chassis trial balance with 9/30/05 trial balance.	3.6	200.00	720.00
10/26/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Compared received Acknowledgements of Receipt of Worldwide Audit Instructions to international distribution list and reviewed all sections were complete.	2.4	100.00	240.00
10/26/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the false positive list details documentation provided by the client.	0.7	275.00	192.50
10/26/05	AUGHTON, JEFFERY S	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed international quarterly workpapers.	1.3	650.00	845.00
10/26/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Started documentation of the Delphi audit summary memo for the 2005 audit.	1.4	525.00	735.00
10/26/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed with H. Mundhra steps to perform the independent validation test.	0.5	275.00	137.50
10/26/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Corrected groupings for Special tools and accounts receivable leads.	0.4	200.00	80.00
10/26/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented walkthrough documentation.	1.3	200.00	260.00

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10/26/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Computer Audit Specialists reports.	2.4	650.00	1,560.00
10/26/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Steering third quarter analytics.	3.1	490.00	1,519.00
10/26/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed General Motors documentation of disbursements system testing.	0.8	390.00	312.00
10/26/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed benefit liability confirmations from 2004.	1.8	200.00	360.00
10/26/05	BARRON, LISA A	PARAPROFESSIONAL	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed word processing work on Delphi confirmations for Dayton location.	1.5	65.00	97.50
10/26/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with client regarding Automotive Holdings Group inventory impairment.	0.5	240.00	120.00
10/26/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for the interview process and set up the workpapers in excel for testing of the Financial Reporting Cycle.	0.1	200.00	20.00
10/26/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Tested Computer Associates security administration package security for General Motors salary payroll system.	1.1	290.00	319.00
10/26/05	AUGHTON, JEFFERY S	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed international quarterly workpapers.	0.4	650.00	260.00
10/26/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Created deficiency listing for the inventory cycle.	0.9	270.00	243.00
10/26/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed control reliance presentation.	0.6	525.00	315.00
10/26/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Machinery and Equipment workpapers.	0.9	200.00	180.00
10/26/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed changes necessary and completeness of the quarterly file following the updated the audit pack for 2005.	1.3	390.00	507.00
10/26/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed segregation of duties testing prior to call.	0.5	525.00	262.50
10/26/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Printed and distributed project financials: time and expense summaries for audit team.	1.2	100.00	120.00
10/26/05	CROWLEY, MARK J	PARTNER	INTERNAL CONTROL TESTING	Attended and participated in the afternoon session of Delphi's accounting policy training.	3.5	650.00	2,275.00
10/26/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed Ernst & Young testing for design effectiveness of tests performed.	3.2	250.00	800.00
10/27/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed and documented business control walkthrough.	2.3	280.00	644.00
10/27/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Answered questions to K. Tanno regarding interim testing of balance sheet items.	0.7	240.00	168.00
10/27/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Created analytical reviews for expenses.	2.3	280.00	644.00
10/27/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed general motors facilitation agreement.	0.3	440.00	132.00
10/27/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in call with Delphi about Sarbanes testing.	1.1	525.00	577.50
10/27/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed open items on the third quarter analytical review with H. Krupitzer.	0.2	240.00	48.00
10/27/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with C. High, General Accounting to discuss sundry prepaid accounts in association with third quarter analytic review.	1.0	240.00	240.00

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10/27/05	MCGOWAN, TODD M	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed 1800 section of Del NA planning workpapers.	2.4	650.00	1,560.00
10/27/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed non-US income tax issues.	3.8	390.00	1,462.50
10/27/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in call with Ernst and Young about segregation of duties.	0.3	525.00	157.50
10/27/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Researched PCAOB No. 2 Guidance for Delphi audit.	1.3	480.00	624.00
10/27/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared binders and printed additional Acknowledgement A of Delphi International Audit Instructions.	1.1	100.00	110.00
10/27/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with M. Patterson re: sales and cost data to be provided for the audit.	0.4	340.00	136.00
10/27/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reperformed expenditure and employee cost testing.	2.1	200.00	420.00
10/27/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created mailing labels for incurred but not reported benefit liability confirmations.	0.8	200.00	160.00
10/27/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with J. Pulis re: General Motors systems and Mid-Michigan Solution Center.	0.4	390.00	156.00
10/27/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed consolidated warranty analysis.	1.1	440.00	484.00
10/27/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared and sent out third quarter review agenda for Steering.	0.4	270.00	108.00
10/27/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed and cleared managers notes on the third quarter analytic review.	0.8	240.00	192.00
10/27/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed third quarter summary memo.	3.4	390.00	1,326.00
10/27/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented pension and other post employment benefits review procedures as discussed with S. Dameron-Clark yesterday.	1.5	270.00	405.00
10/27/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created Systems Applications and Processes program consolidated testing evidence document for additional SE transaction codes.	1.9	290.00	551.00
10/27/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Addressed questions related to the purchase price variances in inventory for Delphi Product and Service Solutions.	1.6	270.00	432.00
10/27/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated expenditure testing procedures.	4.0	280.00	1,120.00
10/27/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Coordinated overseas fee information.	1.4	650.00	910.00
10/27/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented inventory pay-on-consumption example from walkthrough with Delphi contact B. Craig.	0.6	280.00	168.00
10/27/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Entity level controls for Delphi.	1.5	525.00	787.50
10/27/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and responded to email regarding Mid-Michigan Solution Center deficiencies.	0.3	390.00	117.00
10/27/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Organized Entity level review for Delphi.	0.3	525.00	157.50
10/27/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated interim schedule of schedules.	0.4	240.00	96.00
10/27/05	ZIEMKE, VALERIE LEA	MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Supervised staff by answering questions re: business process testing.	0.4	480.00	192.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
10/27/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Reviewed Delphi's memo on the divestiture of CEI, Inc. for appropriate accounting treatment.	0.6	340.00	204.00
10/27/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Planned current year audit revenue and cost of sales test.	0.4	340.00	136.00
10/27/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed 3rd quarter 2005 foreign tax provision with A. Miller.	0.5	525.00	262.50
10/27/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Compiled open items list for Delphi Product and Service Solutions third quarter and sent to client.	1.8	270.00	486.00
10/27/05	CROWLEY, MARK J	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed third quarter issues workpapers and discussed results with managers.	1.7	650.00	1,105.00
10/27/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed SAS 70 for Hewlett Packard data center in Toronto.	0.8	525.00	420.00
10/27/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed quarter explanations received with K. Urek.	0.2	240.00	48.00
10/27/05	MCGOWAN, TODD M	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and edited final Segregation of Duties document to share with Ernst & Young.	2.2	650.00	1,430.00
10/27/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Special tools testing workpapers.	0.9	200.00	180.00
10/27/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented prior day discussion with S. Kaplar re: incentive compensation accounts.	2.3	270.00	621.00
10/27/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reperformed Ernst & Young testing of the Revenue Controls.	3.6	250.00	900.00
10/27/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with F. Nance and discussed status of the third quarter review.	1.2	240.00	288.00
10/27/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Special tools lead.	1.2	200.00	240.00
10/27/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Analyzed expenses with large variances from the prior year.	2.7	280.00	756.00
10/27/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared fee information for China and Europe.	3.3	490.00	1,617.00
10/27/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Analyzed changes to completed planning documents for new pack and divided tasks amongst team members.	2.5	270.00	675.00
10/27/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated inventory flowchart for reserve analysis and consignment changes.	0.8	280.00	224.00
10/27/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Finished first review of Delphi Product and Service Solutions third quarter balance sheet fluctuation analysis.	3.3	270.00	891.00
10/27/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed variances on restatement push-down entry reconciliation with S. Brown.	0.1	270.00	27.00
10/27/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Created Energy and Chassis open item listing.	0.1	240.00	24.00
10/27/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in Deloitte and Delphi segregation of duties update.	0.9	525.00	472.50
10/27/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed certain third quarter fluctuations with C. High.	0.3	440.00	132.00
10/27/05	PENA, SALVADOR	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Researched and wrote email to A. Miller explaining Mexico account.	1.0	525.00	525.00
10/27/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Created open item list with outstanding items for Automotive Holdings Group.	0.4	270.00	108.00
10/27/05	AUGHTON, JEFFERY S	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Saginaw quarterly workpapers.	0.8	650.00	520.00
10/27/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Made changes to the Delphi status update documentation.	0.7	275.00	192.50

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10/27/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with J. Hicks, Delphi, to discuss appropriate contacts for revenue walkthrough procedures.	0.3	200.00	60.00
10/27/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and benchmarked the Emergency Restoration document received from the client to our independent and remediated list.	1.5	275.00	412.50
10/27/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with A. Sutton to discuss additional General Motors system change control selections.	1.4	390.00	546.00
10/27/05	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for Client Update and Delphi Status Update Meeting.	3.6	525.00	1,890.00
10/27/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with B. Hamilton, Deloitte, to review testing information.	1.3	200.00	260.00
10/27/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed third quarter working papers.	2.2	650.00	1,430.00
10/27/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Tested Computer Associates security administration package security for General Motors hourly payroll system.	0.3	290.00	87.00
10/27/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi reliance approach.	0.2	480.00	96.00
10/27/05	BROWN, STEPHEN SOMMERS	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed push back differences with K. Urek and investigated differences.	0.6	290.00	174.00
10/27/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Sent follow up e-mail to C. High relating to certain third quarter items.	0.2	440.00	88.00
10/27/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Provided third quarter review procedures update for the Thermal and Interior division to D. Greenbury.	0.3	270.00	81.00
10/27/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed third quarter fluctuation analysis.	1.2	440.00	528.00
10/27/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for meeting and met with R. Favor, J. Erickson and R. Patel regarding non-US income tax items.	1.0	390.00	390.00
10/27/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Followed-up with international accounting re: Australia invoice.	0.6	100.00	60.00
10/27/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared close meeting agenda for Saginaw quarterly procedures.	2.3	270.00	621.00
10/27/05	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to e-mail re: Delphi business process testing.	1.6	480.00	768.00
10/27/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed accounts receivable confirmations.	0.6	490.00	294.00
10/27/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Ran STAR (correlation testing program) analysis using different variable to determine the best correlation.	3.4	280.00	952.00
10/27/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Conducted back-up of network.	0.6	100.00	60.00
10/27/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Made reperformance selections for financial reporting cycle.	0.4	280.00	112.00
10/27/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Answered quarterly review questions re: international and domestic participating offices.	0.6	490.00	294.00
10/27/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Sarbanes-Oxley workpapers with new benchmark and planning workpapers received from Deloitte Detroit.	0.6	240.00	144.00
10/27/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed local division responsibility regarding accounts payable and accounts receivable with K. Urek, Senior.	0.3	240.00	72.00
10/27/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax quarterly review questions.	0.5	490.00	245.00

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10/27/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended inventory cycle flowchart follow-up meeting with Delphi contact B. Craig.	0.6	280.00	168.00
10/27/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed accounts receivable narrative.	0.4	200.00	80.00
10/27/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the segregation of duties status update presentation with M. Kosonog and documented the requested changes.	0.5	275.00	137.50
10/27/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed 3rd quarter 2005 Mexico effective tax rate with A. Miller.	0.5	525.00	262.50
10/27/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Entered monthly sales and cost of sales data into analysis spreadsheet.	0.8	280.00	224.00
10/27/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Created open item list with outstanding items for Energy & Chassis.	0.6	270.00	162.00
10/27/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed accounts receivable reserve analysis workpapers.	1.3	200.00	260.00
10/27/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Addressed and cleared questions relating to the inventory reconciliation of Delphi Product and Service Solutions reviewed during work performed for third quarter 2005.	1.4	270.00	378.00
10/27/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created Systems Applications and Processes program consolidating testing evidence document for SE transaction codes.	1.7	290.00	493.00
10/27/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended meeting to prioritize staff work with engagement managers and staff.	0.3	440.00	132.00
10/27/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Determined proposed 80% reliance approach for all division specifically Electronic & Safety.	1.6	480.00	768.00
10/27/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Put together accounts receivable questions for M. Mayle.	0.9	200.00	180.00
10/27/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed progress of third quarter review open items with J. Aughton.	0.6	650.00	390.00
10/27/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed battery sale transaction with S. Szalony and reread literature.	1.1	650.00	715.00
10/27/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed energy and chassis warranty analysis.	0.6	440.00	264.00
10/27/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Completed sample request list for reperformance of controls in financial reporting cycle.	0.9	280.00	252.00
10/27/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed notes and agenda for the Saginaw close meeting.	0.3	270.00	81.00
10/27/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the test procedures with L. Tropea and M. Kosonog.	0.5	275.00	137.50
10/27/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes for Energy & Chassis on the trial balance.	0.5	270.00	135.00
10/27/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed review notes for Automotive Holdings Group for property and warranty.	0.3	270.00	81.00
10/27/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Assisted with boxing the Destroy Upon Completion (DUC) audit files.	0.8	480.00	384.00
10/27/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented Sarbanes-Oxley Controls for 40% Reperformance testing.	3.7	280.00	1,036.00
10/27/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Impaired Assets workpapers.	0.2	200.00	40.00
10/27/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed draft of management representation letter.	1.8	390.00	702.00

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10/27/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed compensating controls for treasury.	0.5	525.00	262.50
10/27/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed questions regarding interim testing of balance sheet items with M.Brenman.	0.7	200.00	140.00
10/27/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed third quarter review questions with M. Brenman.	0.2	270.00	54.00
10/27/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed segregation of duties update.	0.7	525.00	367.50
10/27/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Prepared for and met with C. Lebeau re: engineering cost increases.	0.3	340.00	102.00
10/27/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed additional accounts receivable selections for non-consolidated joint ventures.	2.1	270.00	567.00
10/27/05	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Met with Ernst & Young T. Bombarski, L. Tropea, M. Kosonog, D. Torro to discuss Segregation of Duties status and next steps.	1.1	650.00	715.00
10/27/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Determined appropriate selections for expenditure cycle.	0.6	200.00	120.00
10/27/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Filled out the access control facility special privileges documentation for Auburn Hills and Plano service center.	1.4	280.00	392.00
10/27/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed accounts receivable aging workpapers.	1.4	200.00	280.00
10/27/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reperformed Ernst & Young testing of the Treasury Controls.	2.4	250.00	600.00
10/27/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with P. Harshman, Delphi, to obtain financial packets reviewed by management as part of financial reporting control procedures.	0.2	200.00	40.00
10/27/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with D. Penefer and discussed the explanations for adjustments for the third quarter analytic review.	0.4	240.00	96.00
10/27/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Compared confirmation used previously to new suggested form.	2.1	200.00	420.00
10/27/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Set up and reviewed balance sheet workpapers for interim testing.	0.8	240.00	192.00
10/27/05	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Read and responded to Delphi email and voicemail messages.	1.3	650.00	845.00
10/27/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Followed up with J. Lowry, C. High and, M. Mayle on the outstanding items for the third quarter review.	1.1	240.00	264.00
10/27/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created Systems Applications and Processes program consolidating testing evidence document for additional transaction codes.	1.5	290.00	435.00
10/27/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed second quarter workpapers for assigned headquarters areas.	1.9	200.00	380.00
10/27/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed third quarter model audit program.	0.2	440.00	88.00
10/27/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Updated third quarter summary memo for warranty and inventory reserve discussions held with management.	0.8	340.00	272.00
10/27/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated Automotive Holdings Group responsibility chart.	0.4	200.00	80.00
10/27/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Created Automotive Holdings Group open item list.	0.1	240.00	24.00

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10/27/05	SZALONY, SCOTT P	SENIOR MANAGER	INTERNAL CONTROL TESTING	Discussed with French team Sarbanes-Oxley procedures.	0.7	440.00	308.00
10/27/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated Reperformance worksheet.	1.8	200.00	360.00
10/27/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Worked on revising accounts receivables confirmations.	2.5	200.00	500.00
10/27/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed non-US income tax issues at specific units in Mexico.	1.6	390.00	604.50
10/27/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed Ernst & Young testing and made selections from the their samples for retesting.	1.4	250.00	350.00
10/27/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created incurred but not reported benefit liability confirmations.	2.5	200.00	500.00
10/27/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with J. Connelly to discuss expenditure procedures.	0.4	200.00	80.00
10/27/05	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for Client Delphi Status Update Meeting.	3.6	525.00	1,890.00
10/27/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in conversation with S. Potter re: General Motors system update and EDS Mid Michigan Solution Center.	0.4	290.00	116.00
10/27/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed functional currency analysis prepared by management.	0.6	440.00	264.00
10/27/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Completed segregation of duties follow-up of open items.	1.3	525.00	682.50
10/27/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Updated all headquarters model audit programs in Audit System program.	4.0	240.00	960.00
10/27/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted General Motors facilitation agreement memo.	4.0	440.00	1,760.00
10/27/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Steering workpapers re: analytics and agenda.	3.2	490.00	1,568.00
10/27/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed entries for battery sale transaction.	3.3	270.00	891.00
10/27/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed third quarter non-US income tax issues with R. Favor.	0.5	390.00	195.00
10/27/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Evaluated adequacy of management's assessment for expenditure cycle at Energy and Chassis.	3.8	280.00	1,064.00
10/27/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Arranged meetings for expenditure and employee cost cycle reperformance.	0.8	200.00	160.00
10/27/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with E. Stempek re: update on Saginaw Sarbanes procedures.	0.2	270.00	54.00
10/27/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed audit coordination for accounts payable and receivable with M. Brenman.	0.3	270.00	81.00
10/27/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Discussed testing procedures for interim work with M. Kirsh.	1.3	280.00	364.00
10/27/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Prepared for and met with G. Witter re: inventory reserves.	0.2	340.00	68.00
10/27/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to emails received for the Delphi Sarbanes-Oxley procedures.	0.8	525.00	420.00
10/27/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Evaluated adequacy of management's assessment for treasury cycle at Energy and Chassis.	0.9	280.00	252.00
10/27/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reperformed Ernst & Young testing of the Reporting Controls.	2.6	250.00	650.00
10/27/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Prepared for and met with P. Harsman re: the warranty accrual.	0.7	340.00	238.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
10/27/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Mid-Michigan Solution Center deficiencies with C. Snyder.	0.1	390.00	39.00
10/27/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented interview results with K. Price, regarding revenue walkthrough procedures.	2.1	200.00	420.00
10/27/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed segregation of duties update presentation.	0.6	525.00	315.00
10/27/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented headquarter third quarter fluctuations.	3.6	270.00	972.00
10/27/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in planning for meeting with A. Hacker re: Mid-Michigan Service Center findings.	0.2	290.00	58.00
10/27/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed voicemail for the Delphi Sarbanes-Oxley procedures.	0.2	525.00	105.00
10/27/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed accounting policies re: Manufacturing for any significant changes in procedure between 4/05 and 10/05.	2.6	200.00	520.00
10/27/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with J. Marvel, Delphi, to discuss controls surrounding the expenditure cycle.	0.3	200.00	60.00
10/27/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Financial Reporting testing associated with Sarbanes-Oxley.	1.0	240.00	240.00
10/27/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails re: project management.	0.1	650.00	65.00
10/27/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created Systems Applications and Processes program consolidating testing evidence document transaction codes.	1.6	290.00	464.00
10/27/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Determined difference between monthly cost of sales data and data in the trial balance.	0.5	280.00	140.00
10/27/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed accounts receivable confirmations.	1.3	270.00	351.00
10/27/05	HOCH, ERIN NICOLE	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Packaged information to be sent to the Detroit office related to employee benefit plans.	0.7	240.00	168.00
10/27/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the validations made to independent and remediated tests.	0.5	275.00	137.50
10/27/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated the Hewlett Packard process improvement documentation in control audit tool.	1.5	280.00	420.00
10/27/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed and documented consolidating journal vouchers related to accumulated translation adjustments.	2.1	270.00	567.00
10/27/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Coordinated and distributed emails for the Sarbanes-Oxley Referral Team Status Call.	0.6	100.00	60.00
10/27/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Calculated Fitzgerald plant impairments.	0.3	240.00	72.00
10/27/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed status of quarterly review procedures.	2.6	390.00	1,014.00
10/27/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Attended meeting with Delphi management re: reliance approach.	1.5	480.00	720.00
10/27/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed Saginaw division with D. Ralbusky.	0.2	480.00	96.00
10/27/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed and cleared manager review notes for the Delphi quarterly procedures.	1.2	270.00	324.00
10/27/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Performed the remediated test and discussed the test procedures with A. Lucassen and H. Mundhra.	1.3	275.00	357.50

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10/27/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Prepared for and met with B. Colin, J. Clark, A. Jackson, R. Jobe, C. Goad, and M. McWhorter re: third quarter activities and results.	2.6	340.00	884.00
10/27/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with E. Stzrempek to discuss Saginaw controls.	0.9	240.00	216.00
10/27/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi email re: control deficiencies.	0.3	480.00	144.00
10/27/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and met with J. Erickson and A. Miller re: 3rd quarter foreign tax provision.	1.0	525.00	525.00
10/27/05	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Discussed with R. Bellini the task of updated the Delphi Corporate Audit review log.	0.4	390.00	156.00
10/27/05	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Delphi audit FAS 87 assumptions.	2.0	490.00	980.00
10/27/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated fixed asset testing procedures.	4.0	280.00	1,120.00
10/27/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Put together property questions for J. Lowry.	1.0	200.00	200.00
10/27/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi documentation to clear design issues.	2.3	480.00	1,104.00
10/27/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with S. Potter re: General Motors systems.	0.4	290.00	116.00
10/27/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Product & Systems Solutions workpapers re: accruals and inventory.	1.6	490.00	784.00
10/27/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and tied out supporting documentation for battery sale transaction.	2.9	270.00	783.00
10/27/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed income tax issues in Mexico with R. Favor.	0.5	390.00	195.00
10/27/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented network testing for control objective in the Delphi framework.	1.6	280.00	448.00
10/27/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed and evaluated Sarbanes-Oxley controls.	3.4	280.00	952.00
10/27/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Attended the segregation of duties status meeting with Delphi.	1.0	275.00	275.00
10/27/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Finalized Packard change control documentation in control audit tool.	2.6	390.00	1,014.00
10/27/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented Setech inventory for Automotive Holdings Group inventory reserves.	1.1	240.00	264.00
10/27/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails re: project management.	0.1	650.00	65.00
10/27/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Performed further validation on the independent and remediated test.	2.0	275.00	550.00
10/27/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Coordinated the boxing, labeling, pick-up and delivery of files for storage.	0.7	100.00	70.00
10/27/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Drafted list of items to be discussed with L. Marion (client).	0.7	440.00	308.00
10/27/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in follow-up call with J. Hickmott re: Mid-Michigan Solution Center deficiencies.	0.2	390.00	78.00
10/27/05	CROWLEY, MARK J	PARTNER	INTERNAL CONTROL TESTING	Prepared for and participated in status update meeting with J. Schwarm, R. Jobe, and K. Fleming.	3.4	650.00	2,210.00
10/27/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed D. Moyer's review points from work performed during third quarter 2005 review of Delphi Product and Service Solutions.	2.3	270.00	621.00

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10/27/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with B. Rodenbeck, Delphi, to discuss vendor request procedures and authorization of changes to vendor information.	0.2	200.00	40.00
10/27/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented prior day discussion with S. Kapplar re: recognition and retention accounts.	0.8	270.00	216.00
10/27/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed network testing with J. Green.	0.3	390.00	117.00
10/27/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed EDS Mid Michigan Service Center deficiencies with S. Potter.	0.1	480.00	48.00
10/27/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented inventory fluctuation for Automotive Holdings Group.	0.2	270.00	54.00
10/27/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and attended closing meeting with R. Jobe, A. Jackson.	1.2	390.00	468.00
10/27/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with M. Harrison and S. Olsen (both client personnel) the general motors facilitation agreement.	1.1	440.00	484.00
10/27/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated trial balance groupings for the balance sheet accounts.	0.6	240.00	144.00
10/27/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Divided Energy and Chassis audit areas between audit staff.	1.1	240.00	264.00
10/27/05	VECCIA, DARIA L	PARAPROFESSIONAL	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed research regarding SEC filings by entities in bankruptcy for M. Crowley.	1.5	100.00	150.00
10/27/05	ZIEMKE, VALERIE LEA	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Updated memo re: compliance with Sarbanes-Oxley.	1.0	480.00	480.00
10/27/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated the Delphi General Ledger control findings from M. Whiteman in CAT.	1.9	280.00	532.00
10/27/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed interim files from 2004.	1.5	270.00	405.00
10/28/05	BELLINI, ROBERT ALLEN	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with A. Bacarella and client re: Debt Securitization.	0.5	200.00	100.00
10/28/05	AUKERMAN, JEFFREY A	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared and discussed of third quarter closing meeting agenda with H. Krupitzer.	0.7	650.00	455.00
10/28/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with S. Zmuda re: cash flow review procedures for third quarter.	0.2	270.00	54.00
10/28/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed J. Pulis on General Motors systems testing.	0.3	280.00	84.00
10/28/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated Energy and Chassis schedule of schedules based on model audit program guidance.	3.2	240.00	768.00
10/28/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed the status of the quarterly review of H. Krupitzer and F. Nance.	0.5	240.00	120.00
10/28/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed testing of balance sheet items for the interim testing with M. Brenman.	0.4	200.00	80.00
10/28/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Evaluated adequacy of management's assessment for revenue cycle at Energy and Chassis.	3.1	280.00	868.00
10/28/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed auburn hills db2 technology workplan with J. Pulis.	0.2	390.00	78.00
10/28/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Communicated open control deficiencies for general computer controls.	0.2	480.00	96.00
10/28/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed segregation of duties test report.	1.1	525.00	577.50
10/28/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed with H. Mundhra the independent and remediated test procedures.	0.9	275.00	247.50
10/28/05	SNYDER, BILL L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and attended the quarterly closing meeting with N. Hotchkis, Packard, L. Johnes, Packard, F. Nance, Packard, and H. Krupitzer, M. Brenman and J. Aukerman, Deloitte.	1.7	490.00	833.00

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10/28/05	CROWLEY, MARK J	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed third quarter financial statement information.	2.3	650.00	1,495.00
10/28/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Meeting with R. Bellini and client re: third quarter headquarter debt.	0.5	270.00	135.00
10/28/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed European warranty status with Energy & Chassis general accounting manager.	0.5	270.00	135.00
10/28/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with E. Strzempek and D. Odueso to discuss Sarbanes testing.	0.2	280.00	56.00
10/28/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Addressed questions regarding excess and obsolete analysis for inventory at Delphi Product and Service Solutions.	1.3	270.00	351.00
10/28/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Followed up with client re: fluctuation questions and documented responses.	2.4	270.00	648.00
10/28/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for meeting with L. Marion (client) re: quarter procedures.	0.8	440.00	352.00
10/28/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Drafted discussion points related to third quarter review procedures for client meeting.	1.0	440.00	440.00
10/28/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed interim and internal control procedures.	1.0	340.00	340.00
10/28/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Determined staffing needs for coming week.	0.5	440.00	220.00
10/28/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed accounts receivable lead.	0.8	200.00	160.00
10/28/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and met with Automotive Holdings Group's general accounting manager re: remaining open items for third quarter.	1.4	270.00	378.00
10/28/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed review notes on Automotive Holdings Group balance sheet.	0.8	270.00	216.00
10/28/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Followed up with T. Bomberski on segregation of duties audit.	0.9	525.00	472.50
10/28/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to emails received for the Delphi Sarbanes-Oxley procedures.	0.4	525.00	210.00
10/28/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Finalized Auburn Hills review notes.	1.1	290.00	319.00
10/28/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed Sarbanes-Oxley revenue flowchart and walkthrough.	1.7	270.00	459.00
10/28/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented other income and other expense items.	0.7	280.00	196.00
10/28/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed changes to Hyperion application with M. Whiteman.	0.4	480.00	192.00
10/28/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Rolled forward Energy & Chassis working papers from 2004 to 2005.	1.4	200.00	280.00
10/28/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Finalized General Motors systems Computer Associates security administration package testing.	1.1	290.00	319.00
10/28/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Auburn Hills follow-up with J. Pulis.	0.9	390.00	351.00
10/28/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed staffing for final and interim fieldwork with B. Snyder and H. Krupitzer.	0.3	240.00	72.00
10/28/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented SAP testing.	2.4	390.00	936.00
10/28/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated revenue testing procedures.	3.7	280.00	1,036.00
10/28/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed interim audit procedures to be performed on sales, payables, receivables with K. Tanno.	0.4	240.00	96.00
10/28/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Sales lead.	0.6	200.00	120.00

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10/28/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed EDS Mid Michigan Solution Center prep with J. Pulis.	0.2	390.00	78.00
10/28/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Conducted General Motors change control testing.	2.4	280.00	672.00
10/28/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Saginaw controls with E. Strzempek and D. Ralbusky.	0.2	390.00	78.00
10/28/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Created open items list for Sarbanes testing for Energy and Chassis.	0.1	280.00	28.00
10/28/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared and attended headquarters open items in quarterly review meeting with R. Reimink and A. Bacarella.	1.3	390.00	507.00
10/28/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed 2004 audit papers for pension and OPEB documentation.	1.4	200.00	280.00
10/28/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Walked through the cycle count process with B. McKinney, Delphi.	1.3	280.00	364.00
10/28/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi email re: hyperion application changes and control deficiencies.	0.4	480.00	192.00
10/28/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for Independent testing of the Revenue Cycles.	2.3	250.00	575.00
10/28/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 3rd quarter 2005 foreign effective tax rate analysis.	2.8	525.00	1,470.00
10/28/05	TOMAS, JOHN DIMITRI	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed 6/30/05 consolidated journal vouchers re: allied imbalance and in transit inventory.	0.2	240.00	57.60
10/28/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed design deficiencies for the general computer controls.	0.8	480.00	384.00
10/28/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated control narratives in audit documentation tool and management assessment for Electronic Data Systems Orlando.	0.4	290.00	116.00
10/28/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Met with J. Badie re: Delphi Product and Service Solutions Sarbanes notes.	0.2	240.00	43.20
10/28/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Worked on the internal control procedures update as well as deficiencies in association with third quarter.	0.4	240.00	96.00
10/28/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed Automotive Holdings Group schedule of schedule requests with E. Hoch.	0.4	270.00	108.00
10/28/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed working papers from Energy & Chassis from 2004 audit.	1.9	200.00	380.00
10/28/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Created template for evaluation of the adequacy of management's assessment for revenue cycle at Energy and Chassis.	3.3	280.00	924.00
10/28/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Cash lead.	0.2	200.00	40.00
10/28/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for cycle count process walkthrough.	0.4	280.00	112.00
10/28/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and attended review close meeting for Delphi Steering for third quarter 2005.	1.4	270.00	378.00
10/28/05	SNYDER, BILL L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed staffing for final and interim financial audit and Sarbanes field work with B. Snyder and H. Krupitzer	0.3	490.00	147.00
10/28/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented global analytic explanation for the third quarter review.	1.0	240.00	240.00
10/28/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared agenda and other materials for the third quarter close meeting.	1.1	440.00	484.00
10/28/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented accounts receivable confirms in the AS/2 computer application.	1.2	200.00	240.00
10/28/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with S. Potter re: Mid-Michigan Service Center deficiencies.	0.3	290.00	87.00

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10/28/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared final summary materials for third quarter review procedures at the Thermal and Interior division.	1.3	270.00	351.00
10/28/05	AUKERMAN, JEFFREY A	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed status of third quarter review procedures with H. Krupitzer.	0.8	650.00	520.00
10/28/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the validations performed and tested results.	3.2	275.00	880.00
10/28/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Tested Computer Associates security administration package security for General Motors hourly payroll system.	1.3	290.00	377.00
10/28/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated Automotive Holdings Group schedule of schedules based on model audit program guidance.	3.4	240.00	816.00
10/28/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed final coordination and review of accounts receivable confirmation and delivered them to L. Marion for signature.	0.7	270.00	189.00
10/28/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Held meeting with J. Tomas regarding Sarbanes-Oxley revenue review points.	0.2	270.00	48.60
10/28/05	BARRON, LISA A	PARAPROFESSIONAL	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed word processing work on Delphi confirmations for Dayton location.	1.5	65.00	97.50
10/28/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Mailed accounts receivables confirmations.	0.7	200.00	140.00
10/28/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented and followed up on income statement explanations received from M. Stevenson.	0.6	240.00	144.00
10/28/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Evaluated adequacy of management's assessment for employee cost cycle at Energy and Chassis.	0.4	280.00	112.00
10/28/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Performed rollforward of planning documents due to issuance of new pack.	1.2	270.00	324.00
10/28/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Financial Reporting cycle walkthroughs associated with Sarbanes-Oxley testing.	0.4	240.00	96.00
10/28/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with B. Hamilton re: open internal control procedures and audit items.	0.8	340.00	272.00
10/28/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Performed further validation on the test in the SAP system.	1.9	275.00	522.50
10/28/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed control audit tool with E. Strzempek.	0.6	390.00	234.00
10/28/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in conference call with A. Hacker, C. Snyder, S. Potter, and J. Gehowski re: Mid-Michigan Service Center findings.	0.4	290.00	116.00
10/28/05	JIAN, SHULING	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Created push down report by schedule line using account mapping.	3.0	280.00	840.00
10/28/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed accounts receivable aging workpapers.	0.9	200.00	180.00
10/28/05	TOMAS, JOHN DIMITRI	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with K. Urek re: consolidated journal voucher coordination.	0.7	240.00	168.00
10/28/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed emails about interim procedures from M. Brenman.	0.2	200.00	40.00
10/28/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Compared pension and benefit confirms from 2004 to new guidance.	1.3	200.00	260.00
10/28/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Planned Special tooling tests for the current year.	0.3	340.00	102.00
10/28/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Coordinated review of consolidating journal vouchers with J. Tomas.	0.7	270.00	189.00
10/28/05	VECCIA, DARIA L	PARAPROFESSIONAL	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed research regarding SEC filings by entities in bankruptcy for M. Crowley.	1.5	100.00	150.00

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10/28/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Printed additional Acknowledgements of Receipt of Worldwide Audit Instructions and filed in binders.	0.5	100.00	50.00
10/28/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed interim procedures planning and timing with B. Snyder, Senior Manager.	0.3	240.00	72.00
10/28/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented additional information received for energy & Chassis accounts payable.	0.2	270.00	54.00
10/28/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created Information Management System specific workplan for Auburn Hills.	1.4	290.00	406.00
10/28/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Obtained new monthly detail for sales and cost of sales testing and performed additional regressions on data.	1.3	280.00	364.00
10/28/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for Independent testing of the Treasury cycle.	2.4	250.00	600.00
10/28/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Cleared review notes for Delphi Saginaw division third quarter workpapers re: Inventory section.	1.6	240.00	384.00
10/28/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared and attended third quarter headquarter status meeting with K. Fleming.	1.3	270.00	351.00
10/28/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with J. Green re: General Motors systems change control documentation.	0.3	290.00	87.00
10/28/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Addressed questions regarding inventory at Delphi Product and Service Solutions.	1.7	270.00	459.00
10/28/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and discussed with M. Brennan third quarter review meeting.	0.2	440.00	88.00
10/28/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with S. Szalony re: procedures for preparing the summary of passed adjustments.	0.5	270.00	135.00
10/28/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated employee cost testing procedures.	3.8	280.00	1,064.00
10/28/05	PLUMB, BROCK E	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed quarter tax issues with R. Favor and read client memo on same.	1.2	650.00	780.00
10/28/05	CROWLEY, MARK J	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and participated in updated meeting with L. Marion, B. Plumb, and S. Szalony.	2.8	650.00	1,820.00
10/28/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed Energy & Chassis schedule of schedule requests with E. Hoch.	0.5	270.00	135.00
10/28/05	LANE, CARL S	PRINCIPAL	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Provided guidance to staff re: interim compensation motion.	0.5	750.00	375.00
10/28/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated client prepared accounting memos.	3.1	390.00	1,209.00
10/28/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed quarterly summary of passed adjustment with D. Ralbusky.	0.5	440.00	220.00
10/28/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Assisted K. Tanno with testing of balance sheet items for the interim testing.	0.4	240.00	96.00
10/28/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for Independent testing of the Reporting cycle.	2.3	250.00	575.00
10/28/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed 2004 Interim Files.	3.2	270.00	864.00
10/28/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Compiled accounts receivable confirmations.	0.7	240.00	168.00
10/28/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with D. Ralbusky to discuss headquarters interim requests.	0.7	240.00	168.00
10/28/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared leadsheets for Delphi Technologies division.	1.1	240.00	264.00

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10/28/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with C. Alsager for status update on evaluating management assessment for Automotive Holdings Group.	0.1	280.00	28.00
10/28/05	CROWLEY, MARK J	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed third quarter financial statement workpapers.	2.4	650.00	1,560.00
10/28/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Completed evaluation on adequacy of management's assessment for treasury cycle at Energy and Chassis.	0.7	280.00	196.00
10/28/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed procedures to be performed as a result of SEC investigation of Delphi pension and OPEB with M. Brenman.	0.6	200.00	120.00
10/28/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed energy and chassis warranty reserve analysis.	1.0	440.00	440.00
10/28/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Reviewed fixed asset rollforward to plan current year fixed asset testing.	0.4	340.00	136.00
10/28/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reorganized key controls for Delphi Product and Service Solutions revenue walk through with regard to Sarbanes testing.	1.4	240.00	328.80
10/28/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested and analyzed inventory control activities.	1.3	280.00	364.00
10/28/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for the EDS Mid Michigan Service Center control deficiency conference call.	0.3	480.00	144.00
10/28/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed Automotive Holdings Group Sarbanes Oxley status with D. Rhoades to ensure timely receipt of information from client.	0.1	270.00	27.00
10/28/05	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed FAS 87 Assumptions for the US Plans.	0.5	490.00	245.00
10/28/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed with J. Aukerman the status of third quarter review procedures.	0.8	440.00	352.00
10/28/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in conference call re: EDS Mid Michigan Service Center control deficiency.	0.4	480.00	192.00
10/28/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared and discussed agenda for third quarter close meeting with J. Aukerman.	0.7	440.00	308.00
10/28/05	AUKERMAN, JEFFREY A	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed third quarter review working papers.	2.4	650.00	1,560.00
10/28/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Summarized Sarbanes-Oxley design issues for Monday meeting.	2.9	390.00	1,131.00
10/28/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Created open items list for Sarbanes testing for Automotive Holdings Group.	0.1	280.00	28.00
10/28/05	AUKERMAN, JEFFREY A	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in third quarter closing meeting with Packard management.	1.5	650.00	975.00
10/28/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with J. Williams re: Sarbanes-Oxley Section 404, "Accounting for Customs", process memo.	0.5	525.00	262.50
10/28/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails re: project management.	0.2	650.00	130.00
10/28/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Gathered list of international partners for 1999 through 2005 for Delphi audit.	0.3	440.00	132.00
10/28/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed prior year documentation and updated current year documentation for property, accounts receivable, and cash accounts.	2.2	200.00	440.00
10/28/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in conversation with S. Potter re: Auburn Hills Database II workplan.	0.2	290.00	58.00
10/28/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed status of open items for Energy & Chassis with general accounting supervisor.	0.3	270.00	81.00

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10/28/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Attended meeting with L. Marion (client), B. Plumb, and M. Crowley re: quarter procedures.	1.0	440.00	440.00
10/28/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed property lead.	1.2	200.00	240.00
10/28/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Corrected groupings on accounts payable and sales leadsheets.	1.3	200.00	260.00
10/28/05	TOMAS, JOHN DIMITRI	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Updated management representation letter for current changes.	1.2	240.00	280.80
10/28/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Tied Delphi Product and Service Solutions inventory analysis to the general ledger.	0.3	240.00	76.80
10/28/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed the preliminary analytic for planning.	1.4	390.00	546.00
10/28/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with J. Green re: testing status of all areas.	0.9	390.00	351.00
10/28/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Closed review notes re: Delphi Product and Service Solutions sales analysis for third quarter.	0.4	240.00	86.40
10/28/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed management's assessment for Sarbanes Oxley financial reporting for Automotive Holdings Group.	1.5	270.00	405.00
10/28/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed procedures to be performed as a result of SEC investigation of Delphi pension and OPEB with K. Tanno, Staff.	0.6	240.00	144.00
10/28/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated analysis for Thermal and Interior employee cost walkthrough work paper.	1.4	240.00	343.20
10/28/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewing support for Interim testing of Delphi Saginaw Steering division.	0.3	240.00	72.00
10/28/05	TOMAS, JOHN DIMITRI	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Closed review notes regarding Delphi Product and Service Solutions income statement for third quarter.	0.5	240.00	115.20
10/28/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed Request For Proposal with S. VanArsdell.	0.6	650.00	390.00
10/28/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails re: project management.	0.3	650.00	195.00
10/28/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Reviewed quarterly memo log and investigated Connecticut divestiture.	0.6	340.00	204.00
10/28/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Communicated with R. Tangen re: Control Activity Tool issues.	0.2	290.00	58.00
10/28/05	PLUMB, BROCK E	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed quarter issues with team members and prepared for meeting with L. Marion.	3.4	650.00	2,210.00
10/28/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with G. Pham re: accounts receivable testing selections.	2.7	340.00	918.00
10/28/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and participated in Steering third quarter close meeting with J. Aughton, D. Rabusky and Steering finance staff.	1.5	490.00	735.00
10/28/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Closed energy and chassis review notes on quarterly workpapers.	1.5	440.00	660.00
10/28/05	TOMAS, JOHN DIMITRI	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented consolidated journal vouchers analysis re: in transit inventory.	1.2	240.00	280.80
10/28/05	GRAHAM, SCOTT R	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed Delphi fraud risk assessment.	3.2	500.00	1,600.00
10/28/05	PLUMB, BROCK E	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed battery sale accounting with M. Crowley.	0.8	650.00	520.00
10/28/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed interim audit procedures to be performed on sales, payables, receivables with M. Brennan.	0.4	200.00	80.00

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10/28/05	TOMAS, JOHN DIMITRI	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed and documented consolidated journal voucher for 6/30/05 and 9/30/05 re: allied imbalance.	0.4	240.00	98.40
10/28/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Met with E. Strempek re: Sarbanes-Oxley procedures for Delphi Product and Service Solutions and Thermal and Interior.	0.2	270.00	54.00
10/28/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Downloaded information for third quarter 10-Q tie out.	1.3	240.00	312.00
10/28/05	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and participated in third quarter closing meeting at Delphi's Thermal and Interior division.	2.3	650.00	1,495.00
10/28/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared and attended the Thermal and Interior quarter close meeting (M. Crowley, K. Urek, J. Reidy, D. Greenbury, E. Creech and D. Prause).	1.4	390.00	546.00
10/28/05	AUKERMAN, JEFFREY A	PARTNER	AUDIT PROCEDURES FOR PACKARD	Discussed current Sarbanes-Oxley status with F. Nance.	0.8	650.00	520.00
10/28/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed Sarbanes controls analysis and documentation.	3.7	280.00	1,036.00
10/28/05	BRENNAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and attended the quarterly closing meeting with N. Hotchkis, Packard, L. Johnes, Packard, F. Nance, Packard, and H. Krupitzer, B. Snyder and J. Aukerman from Deloitte.	1.7	240.00	408.00
10/28/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in third quarter closing meeting with Packard management.	1.5	440.00	660.00
10/28/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated control narratives in audit documentation tool and management assessment for Hewlett-Packard Toronto.	0.7	290.00	203.00
10/28/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with J. Erickson re: 3rd quarter 2005 foreign tax open items.	0.5	525.00	262.50
10/28/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Verified amounts in Cash Flow worksheet support as provided by Delphi employees.	1.2	240.00	288.00
10/28/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with E. Hoch re: operations and restructuring interim audit procedures.	0.7	270.00	189.00
10/28/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared listing of items open to complete for areas worked on.	2.3	280.00	644.00
10/28/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented cycle count process.	0.7	280.00	196.00
10/28/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Energy and Chassis workpapers.	1.8	440.00	792.00
10/28/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Selected and documented the controls for Sarbanes independent testing.	3.5	280.00	980.00
10/28/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed pension and other postretirement benefit confirms with K. Fleming.	0.3	200.00	60.00
10/28/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented schedule of passed adjustment workpaper for third quarter 2005.	2.2	270.00	594.00
10/28/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in conversation with S. Potter re: Auburn Hills follow-up.	0.6	290.00	174.00
10/28/05	BROWN, STEPHEN SOMMERS	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed reconciliation issues with K. Urek and discussed tying to the schedule line level with S. Jian.	0.3	290.00	87.00
10/28/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed accounts receivables confirmations.	2.1	200.00	420.00
10/28/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Debriefed from meeting with B. Plumb and M. Crowley re: status quarterly review procedures	0.5	440.00	220.00
10/28/05	AUGHTON, JEFFERY S	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared and participated in Saginaw division meeting related to the quarter with D. Moyer and D. Ralbusky.	1.4	650.00	910.00
10/28/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed with B. Snyder Packard audit engagement.	0.5	440.00	220.00

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10/28/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared review notes on Business Controls documentation.	2.1	280.00	588.00
10/28/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared summary or passed adjustment schedule based on discussion with S. Szalony.	2.1	270.00	567.00
10/28/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Mid-Michigan Solution Center deficiency with J. Pulis, C. Snyder, J. Gehoski, A. Hacker.	0.4	390.00	156.00
10/28/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began to create pension liability confirms.	1.3	200.00	260.00
10/28/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed on EDS Mid Michigan Solution Center deficiency discussion with J. Pulis and C. Snyder.	0.3	390.00	117.00
10/28/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and attended third quarter close meeting at the Thermal and Interior division with Deloitte team and Delphi Thermal and Interior management.	1.5	270.00	405.00
10/28/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with Manager in Venture Accounting re: battery sale transaction questions and updated support.	2.3	270.00	621.00
10/28/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Worked to solve differences on restatement push-down entry reconciliation with J. Lamb.	2.6	270.00	702.00
10/28/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented further follow up on third quarter headquarter fluctuations.	3.8	270.00	1,026.00
10/28/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared accounts receivable confirmations for Dayton receivables center.	1.3	240.00	312.00
10/28/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Cash Flow Statement workpapers for Delphi 10-Q form.	1.7	240.00	408.00
10/28/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed voicemail for the Delphi Sarbanes-Oxley procedures.	0.3	525.00	157.50
10/28/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Conducted back-up of network.	0.5	100.00	50.00
10/28/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Met with J. Sandora re: consolidated journal voucher analysis of Inventory In Transit.	0.4	240.00	100.80
10/28/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Performed Entity level benchmark.	4.7	525.00	2,467.50
10/28/05	SNYDER, BILL L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed quarterly closing package from Packard as well and as our instructions in preparation for client meeting.	1.0	490.00	490.00
10/28/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for conference call with EDS Mid Michigan Solution Center staff.	0.2	290.00	58.00
10/29/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and responded to Delphi emails relating to bankruptcy accounting and the 3rd quarter 10-Q.	1.1	650.00	715.00
10/29/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed third quarter review workpapers.	1.2	390.00	468.00
10/29/05	CROWLEY, MARK J	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Read the initial draft of Delphi's third quarter 10-Q.	1.3	650.00	845.00
10/29/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated accounting treatment for CEI, Inc. sale.	3.3	390.00	1,287.00
10/30/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented summary of passed adjustments for items noted at the Steering division.	0.9	270.00	243.00
10/30/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed staff prepared Sarbanes test procedures for Saginaw division.	1.6	270.00	432.00
10/31/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed with D. Prachaseri re: access for Delphi Operations Meeting materials.	0.5	100.00	50.00

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10/31/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed new planning guidance.	2.8	200.00	560.00
10/31/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed third quarter income statement from 10Q.	0.2	200.00	40.00
10/31/05	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in weekly prioritization meeting with J. Aughton, M. Crowley, D. Moyer and S. Szalony.	1.5	390.00	585.00
10/31/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed benchmarking activity to be performed for financial reporting cycle with S. Stieritz, Staff.	0.3	240.00	72.00
10/31/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in General computer control discussion with S. Potter, J. Pulis, and C. Snyder.	0.3	280.00	84.00
10/31/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed segregation of duties status.	0.6	525.00	315.00
10/31/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested Revenue controls (Independent testing).	1.0	250.00	250.00
10/31/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Conducted Disbursements Analysis and Control Online Reporting program change control testing.	0.9	290.00	261.00
10/31/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for segregation of duties call.	0.5	525.00	262.50
10/31/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared leadsheets for Delphi Technologies division.	0.6	240.00	144.00
10/31/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Energy and Chassis quarterly workpapers.	0.5	440.00	220.00
10/31/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with R. Bellini and E. Schrot to discuss Quarter review procedures.	0.3	240.00	72.00
10/31/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with R. Bellini to discuss segment footnote for 10-Q document.	1.2	240.00	288.00
10/31/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Tied-out Fitzgerald impairment analysis.	1.7	280.00	476.00
10/31/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated inventory walkthrough.	1.0	280.00	280.00
10/31/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Conducted back-up of network.	0.6	100.00	60.00
10/31/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Delphi General Ledger and Hyperion issues before meeting with M. Whiteman to discuss.	0.4	280.00	112.00
10/31/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed consolidating journal voucher recording lower of cost or market inventory adjustment with B. Smith.	1.1	270.00	297.00
10/31/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Obtained information and documented consolidating journal voucher for battery sale from J. Lamb.	1.2	270.00	324.00
10/31/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Delphi related e-mails re: Delphi tax systems.	0.2	290.00	58.00
10/31/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed income tax issues in Portugal and Germany.	1.5	390.00	585.00
10/31/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group based on closed notes.	0.6	270.00	162.00
10/31/05	BELLINI, ROBERT ALLEN	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Worked on 3rd Quarter segment reporting workpapers.	3.6	200.00	720.00
10/31/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in planning and status meeting with M. Crowley and B. Plumb.	1.4	650.00	910.00
10/31/05	GREEN, JONATHAN DAVID	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Created work papers from the new quarter and labeled them.	1.1	280.00	308.00

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10/31/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Created and sent third quarter headquarter open items listing to client.	0.9	270.00	243.00
10/31/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 3rd quarter 2005 domestic effective tax rate analysis.	1.5	525.00	787.50
10/31/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed the impact of bankruptcy on Delphi's United Kingdom entities with N. Mitchell, Deloitte partner, in United Kingdom.	0.6	650.00	390.00
10/31/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Addressed review points regarding the interim and final client request list for Delphi Product and Service Solutions.	3.6	270.00	972.00
10/31/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to emails received for the Delphi Sarbanes-Oxley procedures.	0.8	525.00	420.00
10/31/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated schedules in calendar for Delphi engagement team.	0.4	100.00	40.00
10/31/05	CROWLEY, MARK J	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed and prepared third quarter review related workpapers.	3.5	650.00	2,275.00
10/31/05	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviews Delphi assumptions binder.	2.0	490.00	980.00
10/31/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed walkthrough documentation.	3.8	250.00	950.00
10/31/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed workpaper calculating earnings per share dilutive shares for third quarter review procedures.	2.2	270.00	594.00
10/31/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in weekly prioritization meeting with M. Crowley, D. Moyer, S. Szalony, and K. Fleming.	1.5	650.00	975.00
10/31/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed reliance and strategy with V. Ziemke, C. Snyder, and L. Tropea.	0.3	390.00	117.00
10/31/05	BROWN, STEPHEN SOMMERS	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed S. Jian's program and results then sent results to K. Urek.	0.6	290.00	174.00
10/31/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed revenue process description.	0.5	200.00	100.00
10/31/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Evaluated adequacy of management's assessment for financial reporting cycle at Energy and Chassis.	2.3	280.00	644.00
10/31/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails re: project management.	0.6	650.00	390.00
10/31/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in Sarbanes audit status update meeting with S. Potter, J. Green, and J. Puls.	0.4	480.00	192.00
10/31/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed reliance on other guidance.	1.3	480.00	624.00
10/31/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Downloaded updated international documents from sharepoint audit retention site.	0.4	480.00	192.00
10/31/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed reliance approach with L. Tropea.	2.4	480.00	1,152.00
10/31/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed quarterly accounting memos.	2.2	490.00	1,078.00
10/31/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed automotive holdings group quarterly procedures.	1.2	440.00	528.00
10/31/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared control audit tool implementation procedures for business cycle control testing.	0.6	390.00	234.00
10/31/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Made selections for reperformance for fixed assets at Energy and Chassis.	1.3	280.00	364.00

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10/31/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared 10-Q footnotes for tie -out when support is received.	1.5	240.00	360.00
10/31/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Downloaded information for tie out of third quarter 2005 10-Q statement footnotes.	1.1	240.00	264.00
10/31/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Rolled-forward engagement risk planning documents in accordance with new audit pack.	1.6	270.00	432.00
10/31/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Determined additional information needed for accounts receivable selections.	1.1	200.00	220.00
10/31/05	BELLINI, ROBERT ALLEN	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Planning Smart Audit Systems for changes from previous periods.	1.3	200.00	260.00
10/31/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Selected reperformance items pertaining to master file changes.	0.3	200.00	60.00
10/31/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for meeting with client regarding non-productive inventory for Energy and Chassis.	0.9	240.00	216.00
10/31/05	PLUMB, BROCK E	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed 10-Q and discussed 10-Q with L. Marion and the upcoming closing meeting.	2.6	650.00	1,690.00
10/31/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed SAP application control objective findings with S. Potter and J. Pulis.	0.2	480.00	96.00
10/31/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created Systems Applications and Processes program consolidated transaction codes exceptions document.	1.1	290.00	319.00
10/31/05	CROWLEY, MARK J	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed bankruptcy related accounting issues with L. Marion.	0.3	650.00	195.00
10/31/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Created financial reporting and inventory spreadsheets for effective controls not selected for re-performance at Energy and Chassis.	0.6	280.00	168.00
10/31/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Downloaded information for tie out of financial statements in the third quarter 2005 10-Q statement.	1.3	240.00	312.00
10/31/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax issues with R. Favor and A. Miller.	1.0	525.00	525.00
10/31/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed proposed adjustments for third quarter review procedures at the Thermal and Interior division.	0.5	270.00	135.00
10/31/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in Sarbanes-Oxley status update meeting with J. Green, S. Potter, and C. Snyder.	0.4	290.00	116.00
10/31/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed fluctuation in the restricted stock unit account with S. Kapplar.	0.6	270.00	162.00
10/31/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed and documented follow up questions re: incentive compensation.	0.9	270.00	243.00
10/31/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in weekly prioritization meeting with J. Aughton, D. Moyer, S. Szalony, and K. Fleming.	1.5	650.00	975.00
10/31/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in weekly partner and manager Delphi update meeting with M. Crowley, J. Aughton, S. Szalony, K. Fleming.	1.6	490.00	784.00
10/31/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the validation of negative response of sensitive access with H. Mundhra.	0.5	275.00	137.50
10/31/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Organized Delphi Technologies, Inc. audit file for interim procedures.	1.2	240.00	288.00
10/31/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Organized Energy and Chassis audit file for interim.	0.6	240.00	144.00
10/31/05	BELLINI, ROBERT ALLEN	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed 3rd quarter segment information with E. Hoch.	1.2	200.00	240.00
10/31/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created SAP consolidated findings for management.	1.1	290.00	319.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
10/31/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed planning and orientation with M. Blank.	1.9	200.00	380.00
10/31/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in telephone conference with J. Sheehan and our UK partner relating to 2004 statutory report.	0.9	650.00	585.00
10/31/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Organized Automotive Holdings Group audit file for interim.	0.5	240.00	120.00
10/31/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Performed the "not a conflict" test procedures of the segregation of duties testing.	2.5	275.00	687.50
10/31/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with B. Rodenbeck, Delphi, regarding SAP vendor request forms, purchase order blocking procedures, and authorization procedures.	0.4	200.00	80.00
10/31/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated general computer control status tracking spreadsheet.	0.3	480.00	144.00
10/31/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Discussed and prepared reliance strategy.	2.2	390.00	858.00
10/31/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed and updated interim and final schedule of requests for Automotive Holdings Group based on updated model audit programs for detail testing.	1.3	270.00	351.00
10/31/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed inventory narratives.	2.2	240.00	528.00
10/31/05	GRAHAM, SCOTT R	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed risk assessment materials sent prior to meeting by J. Gilkes.	3.2	500.00	1,600.00
10/31/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed with A. Renaud (client) Ambrake agreement.	0.5	440.00	220.00
10/31/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed accounts receivable selections.	3.2	200.00	640.00
10/31/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed quarterly tax provision workpapers.	0.2	490.00	98.00
10/31/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed proposed adjustments for third quarter review procedures at the Thermal and Interior division.	0.5	270.00	135.00
10/31/05	GARRETT, GEORGE N	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed potential carve out financial statements of Delphi catalyst business and discussed these comments with S. Szalony.	2.0	650.00	1,300.00
10/31/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed benchmarking activity to be performed for financial reporting cycle with M. Breman, Senior.	0.3	200.00	60.00
10/31/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in Sarbanes audit status update meeting with L. Tropea.	0.4	480.00	192.00
10/31/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated audit workpapers for new manufacturing pack considerations.	1.6	390.00	624.00
10/31/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in Sarbanes-Oxley status update meeting with S. Potter, C. Snyder, and J. Pulis.	0.4	280.00	112.00
10/31/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared automotive holdings group quarterly closing agenda.	1.0	440.00	440.00
10/31/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Determined appropriate testing procedures for jobs bank accrual.	0.9	440.00	396.00
10/31/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created Systems Applications and Processes program transaction code consolidation follow-up document.	1.1	290.00	319.00
10/31/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed accounts receivable aging workpapers	1.3	200.00	260.00
10/31/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended meeting with A. Kulikowski, Delphi management.	0.5	480.00	240.00
10/31/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated general computer control status tracking spreadsheet.	0.6	480.00	288.00

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10/31/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed SAP code cleanup strategy with R. Hale and J. Pulis.	0.4	390.00	156.00
10/31/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed workpaper calculating earnings per share dilutive shares for third quarter review procedures.	2.2	270.00	594.00
10/31/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared Energy and Chassis closing agenda.	1.0	440.00	440.00
10/31/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Created template for evaluation of the adequacy of management's assessment for financial reporting cycle at Energy and Chassis.	2.6	280.00	728.00
10/31/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Rolled-forward engagement risk planning documents in accordance with new audit pack.	1.6	270.00	432.00
10/31/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in Sarbanes-Oxley status update meeting with C. Snyder, J Green, and J Pulis.	0.4	390.00	156.00
10/31/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Steering quarterly workpapers.	1.1	490.00	539.00
10/31/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed accounts receivable lead.	1.0	200.00	200.00
10/31/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Corrected revenue process documentation.	0.6	200.00	120.00
10/31/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Met with A. Kullikowski and V. Ziemke about Sarbanes-Oxley.	0.3	525.00	157.50
10/31/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Delphi General Ledger open issues with M. Whiteman and their resolution.	0.3	280.00	84.00
10/31/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated inventory leadsheet.	0.9	240.00	216.00
10/31/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes on Energy & Chassis income statement and other special adjustments based on discussions with general accounting manager.	1.3	270.00	351.00
10/31/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Energy & Chassis general accounting manager re: open items as of 10/31/05.	1.6	270.00	432.00
10/31/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed open notes based on discussions with general accounting manager.	1.3	270.00	351.00
10/31/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in conversation with C. Snyder and S. Potter re: Systems Applications and Processes program transaction core exceptions.	0.2	290.00	58.00
10/31/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed sales lead.	0.8	200.00	160.00
10/31/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	General computer control discussion with C. Snyder, J. Pulis, and J. Green.	0.3	390.00	117.00
10/31/05	MAHER, DANIEL C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Planned third quarter review activities related to Delphi audit.	0.3	750.00	225.00
10/31/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and attended meeting with Delphi Sarbanes-Oxley management team and Ernst & Young.	2.7	390.00	1,053.00
10/31/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Computer Associates security administration package rules for salary payroll system.	0.6	290.00	174.00
10/31/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared Mid-Michigan Service Center review notes.	0.3	290.00	87.00
10/31/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed business cycle benchmarks for Sarbanes-Oxley Delphi Product and Service Solutions.	0.5	270.00	135.00
10/31/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for inventory walkthrough.	1.0	280.00	280.00
10/31/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed reliance approach with J. Clark.	0.5	480.00	240.00
10/31/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated benchmark document for treasury.	4.0	280.00	1,120.00

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10/31/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with M. Crowley and J. Aughton for weekly update on all areas.	1.0	650.00	650.00
10/31/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Arranged research tool FACTIVA set-up.	0.8	100.00	80.00
10/31/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in conversation with R. Hale and S. Potter re: Systems Applications and Processes program transaction codes.	0.4	290.00	116.00
10/31/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed SAP transaction code exception document.	0.8	390.00	312.00
10/31/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed status of quarterly review procedures.	1.1	390.00	429.00
10/31/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: design deficiencies and general computer controls.	1.0	480.00	480.00
10/31/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed open items on the general computer control audit with J. Pulis.	0.4	480.00	192.00
10/31/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed staff and manager assignments and open issues with B. Plumb and J. Aughton.	0.8	650.00	520.00
10/31/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed staff prepared Sarbanes test procedures for Saginaw division.	3.4	270.00	918.00
10/31/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes on Energy & Chassis balance sheet based on discussions with general accounting manager.	1.5	270.00	405.00
10/31/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Tied out Balance sheet for third quarter 2005 10-Q statement.	1.4	240.00	336.00
10/31/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed overall inventory workpaper review and preparation of request list.	3.4	240.00	816.00
10/31/05	BELLINI, ROBERT ALLEN	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed company 10-K with S. Zmuda.	0.3	200.00	60.00
10/31/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Entered detailed time and expense in to time and expense system.	1.3	390.00	507.00
10/31/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented additional asset fluctuation responses for third quarter headquarter.	3.8	270.00	1,026.00
10/31/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Completed the disclosure checklist for quarterly procedures.	3.4	270.00	918.00
10/31/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed design deficiencies with M. Harris.	0.5	480.00	240.00
10/31/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed Sarbanes controls in place in relations to the business.	3.6	280.00	1,008.00
10/31/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Downloaded and printed Delphi Operations Meeting materials for J. Aughton.	1.5	100.00	150.00
10/31/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed workpaper review related to Warren physical inventory observations.	0.8	240.00	192.00
10/31/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed Sarbanes controls in place in relations to the business.	3.5	280.00	980.00
10/31/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in general computer control discussion with S. Potter, C. Snyder, and J. Green.	0.3	290.00	87.00
10/31/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Printed and distributed additional project financials: time and expense summaries to audit team.	0.4	100.00	40.00
10/31/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Summarized reliance approach.	0.5	480.00	240.00
10/31/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented additional liability fluctuation responses for third quarter headquarter.	3.2	270.00	864.00

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10/31/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails re: project management.	0.1	650.00	65.00
10/31/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Performed Entity level Benchmark.	1.3	525.00	682.50
10/31/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed consolidating journal voucher recording lower of cost or market inventory adjustment with B. Smith.	1.1	270.00	297.00
10/31/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis based on discussions with general accounting manager.	0.3	270.00	81.00
10/31/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed revenue walkthrough documentation.	1.1	200.00	220.00
10/31/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented detail of accounts receivable selections.	1.3	200.00	260.00
10/31/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and participated in discussions with the client regarding the impact of bankruptcy on the Delphi's United Kingdom entities.	1.2	650.00	780.00
10/31/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Closed reviewed notes left on quarterly Energy and Chassis workpapers.	1.6	440.00	704.00
10/31/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed with S. Zmuda about 10Q.	0.3	200.00	60.00
10/31/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Followed up on Energy and Chassis open items from third quarter.	0.5	240.00	120.00
10/31/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Rolled forward audit plan by account planning documents in accordance with new audit pack.	1.7	270.00	459.00
10/31/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Cleared manager review notes re: Saginaw quarterly procedures.	1.1	270.00	297.00
10/31/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Analyzed SAP application control objectives for segregation of duties.	1.4	480.00	672.00
10/31/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the not a conflict test procedures with H. Mundhra.	0.8	275.00	220.00
10/31/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed and worked on property rollforward.	3.2	250.00	800.00
10/31/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed documentation of test procedures.	1.0	280.00	280.00
10/31/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended weekly manager and partner prioritization meeting with J. Aughton, M. Crowley, D. Moyer, K. Fleming, and S. Szalony.	1.5	440.00	660.00
10/31/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Product and Service Solutions quarterly workpapers.	0.8	490.00	392.00
10/31/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed remediated test exceptions with the client and validated them in SAP system.	1.7	275.00	467.50
10/31/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Review Voicemail for the Delphi Sarbanes-Oxley procedures	0.2	525.00	105.00
10/31/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the meeting minutes for last week's meetings.	2.5	275.00	687.50
10/31/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed and made changes to third quarter representation letter.	1.5	270.00	405.00
10/31/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and updated interim and final schedule of requests for Energy & Chassis based on updated model audit programs for detail testing.	1.7	270.00	459.00
10/31/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed workpapers before new guidance.	2.7	200.00	540.00
10/31/05	PLUMB, BROCK E	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed third quarter legal working papers.	2.5	650.00	1,625.00

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10/31/05	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Participated in Control testing meeting with L. Tropea and V. Ziemke.	1.5	650.00	975.00
10/31/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed all priorities for my responsibilities with seniors and managers.	0.7	270.00	189.00
10/31/05	BELLINI, ROBERT ALLEN	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Worked on tying off hyperion pull to balance sheet numbers.	2.1	200.00	420.00
10/31/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared Cash Flow Statement for third quarter 2005 10-Q statement.	2.2	240.00	528.00
10/31/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Investigated and documented open points regarding the third quarter review of Delphi Product and Service Solutions.	3.4	270.00	918.00
10/31/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed consolidating journal voucher relating to Delphi accounting for post retirement benefits, financial accounting standard 112 liability.	2.7	270.00	729.00
10/31/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in reliance discussion with V. Ziemke.	2.5	525.00	1,312.50
10/31/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared derivatives footnote for 10-Q.	2.6	240.00	624.00
10/31/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created headquarter interim request list.	1.7	240.00	408.00
10/31/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax issues with R. Favor and J. Urbaniak.	1.0	390.00	390.00
10/31/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented additional income statement fluctuation responses for third quarter headquarter.	2.1	270.00	567.00
10/31/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Tied out Income Statement for third quarter 2005 10-Q statement.	1.6	240.00	384.00
10/31/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Cleared partner review notes on monetary precision memo and documentation.	0.8	270.00	216.00
10/31/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed third quarter income statement from 10Q.	1.6	200.00	320.00
10/31/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated results of meeting on reliance.	1.1	390.00	429.00
10/31/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for reliance approach discussions.	1.5	480.00	720.00
10/31/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed business process roll forward procedures with L. Tropea and V. Ziemke.	0.4	480.00	192.00
10/31/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed 3rd quarter 2005 foreign tax provision and effective tax rates with J. Urbaniak and A. Miller.	1.0	525.00	525.00
10/31/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed inventory MAP 5400.	0.3	240.00	72.00
10/31/05	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to e-mail re: Delphi business process questions.	1.3	480.00	624.00
10/31/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Coordinated meeting and schedules with L. Marion's assistant J. Hasse for B. Plumb, J. Aughton, M. Crowley related to Sarbanes-Oxley Update.	0.3	100.00	30.00
10/31/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed planning and orientation with K. Tanno.	1.9	240.00	456.00
10/31/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Downloaded sharepoint documentation for Germany Grundig and sorted accordingly.	1.2	280.00	336.00
10/31/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended meeting with engagement team regarding planning of audit work.	0.2	270.00	54.00

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10/31/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in Sarbanes audit status update meeting with S. Potter, J. Green, and C. Snyder.	0.4	290.00	116.00
10/31/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed consolidating journal voucher relating to Delphi accounting for post retirement benefits, financial accounting standard 112 liability.	2.7	270.00	729.00
10/31/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Obtained information and documented consolidating journal voucher for battery sale from J. Lamb.	1.2	270.00	324.00
10/31/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Coordinated the general computer control audit procedures.	0.8	480.00	384.00
10/31/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed general computer controls deficiencies.	2.4	525.00	1,260.00
10/31/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated benchmark for financial reporting.	3.0	280.00	840.00
10/31/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Rolled forward audit plan by account planning documents in accordance with new audit pack.	1.7	270.00	459.00
10/31/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Received a status update on general computer controls.	0.8	480.00	384.00
11/01/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with S. Zmuda re: cash flow review procedures for the quarter.	0.3	270.00	81.00
11/01/05	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and met with our forensic specialist regarding planning and risk assessment approach for the audit.	3.2	650.00	2,080.00
11/01/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed open item status with Energy & Chassis General Accounting Manager.	0.8	270.00	216.00
11/01/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with Delphi staff to discuss accounts receivable balances at steering division.	0.4	240.00	96.00
11/01/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Performed review of the Delphi entity level matrix for Sarbanes testing purposes.	0.9	525.00	472.50
11/01/05	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Delphi non-US assumptions.	1.0	490.00	490.00
11/01/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed the staff audit of the cover page of the 10-Q financial reporting report related to headquarters.	0.1	270.00	27.00
11/01/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Began clearing review notes for inventory process testing.	2.0	280.00	560.00
11/01/05	GRAHAM, SCOTT R	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Compiled manual and electronic workpapers identified on the document request list.	2.0	500.00	1,000.00
11/01/05	JIAN, SHULING	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Generated push down report by sector and schedule line.	1.0	280.00	280.00
11/01/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed third quarter income tax workpapers with A. Miller.	3.8	525.00	1,995.00
11/01/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with L. Tropea and J. Pulis for Enterprise Business Process Control planning.	0.3	280.00	84.00
11/01/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed legal procedures and confirmation process in Brazil with M. Badollato.	0.6	390.00	234.00
11/01/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed reserve analysis workpaper and tied out accounts on the hard copy to the workpaper.	0.6	200.00	120.00
11/01/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed workpaper to document procedures performed on Delphi quarterly report property footnote.	0.7	270.00	189.00
11/01/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with C. Alsager re: battery sale to Johnson Controls, Inc.	0.6	240.00	144.00
11/01/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated the fixed assets management test of the effectiveness of the controls in place.	3.7	280.00	1,036.00

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11/01/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed battery sale transaction with Manager - Venture Accounting re: changes to memo and SOPA.	0.4	270.00	108.00
11/01/05	PULIS, JASON ALEXANDER	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Created business process control benchmark with J. Green.	3.1	290.00	899.00
11/01/05	MAHER, DANIEL C	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in third quarter review meeting with J. Whitson.	3.0	750.00	2,250.00
11/01/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Compiled questions regarding interim property testing for J. Lowry.	0.5	200.00	100.00
11/01/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with J. Clark, R. Job, M. Wilkes, A. Dewan. and J. Hicks re: coordination of Sarbanes-Oxley testing.	1.0	340.00	340.00
11/01/05	GRAHAM, SCOTT R	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Met with B. Plum, M. Crowley, S. Shaffer, J. Gilkes re: SAS 99 procedures for the 2005 audit.	0.8	500.00	375.00
11/01/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Closed review notes for divisional review of the Steering division.	1.6	240.00	384.00
11/01/05	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Distributed corporate audit reports to unit partners to request review as part of interim procedures.	1.6	390.00	624.00
11/01/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Cleared portion of Delphi Product and Service Solutions accounts receivable allowance notes.	0.8	270.00	216.00
11/01/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed update of third quarter with M. Brenman.	0.3	440.00	132.00
11/01/05	FLEMING, KATHERINE EVELYN	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed required information request prepared by the fraud specialists.	1.2	390.00	468.00
11/01/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated agendas for international status meetings.	0.6	480.00	288.00
11/01/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed additions to the special tool and made selections for testing.	2.5	250.00	625.00
11/01/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Performed initial review of subsequent events footnote.	1.3	270.00	351.00
11/01/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax issues with J. Urbaniak and J. Erickson.	0.8	390.00	312.00
11/01/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Rationalized reliance approach in accordance with firm guidance.	2.3	480.00	1,104.00
11/01/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Performed analytical procedures on the Steering division.	1.3	240.00	312.00
11/01/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed status of third quarter with A. Bacarella, D. Ralbusky and K. Urek.	0.8	270.00	216.00
11/01/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented increase in disposal reserve for Energy & Chassis.	0.3	270.00	81.00
11/01/05	RHOADES, DAISHA KRISTI	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Began initial review of Balance Sheet footnote for third quarter.	0.4	280.00	112.00
11/01/05	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed I/A's Inventory Narratives.	1.9	240.00	456.00
11/01/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with V. Ziemke regarding inventory business process testing.	0.4	280.00	112.00
11/01/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented footnote #1.	3.1	200.00	620.00
11/01/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended segregation of duties audit status call.	1.0	525.00	525.00
11/01/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed and tied-out third quarter 10-Q financials.	1.6	270.00	432.00
11/01/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed control and design deficiencies with M. Harris.	0.9	480.00	432.00

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11/01/05	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in Delphi Segregation of Duties Internal Team Status Update.	1.0	525.00	525.00
11/01/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Discussed Deloitte reliance strategy to be used for roll-forward testing at Delphi with S. Potter and V. Ziemke.	0.6	525.00	315.00
11/01/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with J. Whitson, J. Erickson and D. Maher re: third quarter 2005 tax provision.	1.0	525.00	525.00
11/01/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed third quarter review open items with client.	0.3	270.00	81.00
11/01/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and met with J. Urbaniak and A. Miller re: France tax rate.	0.6	490.00	294.00
11/01/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed third quarter financial statement analytics.	2.3	390.00	897.00
11/01/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with Delphi staff to discuss third quarter balance sheet.	0.5	240.00	120.00
11/01/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated AS2 application documents related to Saginaw Division.	0.2	280.00	56.00
11/01/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the testing results of IT compensating control and not a conflict test with T. Bomberski, L. Tropea, M. Kosonog.	0.6	275.00	165.00
11/01/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Backed-up network.	0.5	100.00	50.00
11/01/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed Sarbanes-Oxley revenue business cycle walkthrough.	0.8	270.00	216.00
11/01/05	BELLINI, ROBERT ALLEN	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed with D. Ralbusky 10Q review procedures.	0.2	200.00	40.00
11/01/05	BELLINI, ROBERT ALLEN	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Worked on Debt footnote for third quarter 10Q.	0.3	200.00	60.00
11/01/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Referencing debt footnote of the form 10-Q filing.	1.1	240.00	264.00
11/01/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in business process update with L. Tropea and V. Ziemke.	0.6	390.00	234.00
11/01/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed the third quarter 2005 foreign projected tax rate analysis.	1.8	525.00	945.00
11/01/05	BELLINI, ROBERT ALLEN	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Compared Smart Audit Systems workpapers from 10/4/05 - 10/5/05.	1.8	200.00	360.00
11/01/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Cleared portion of Delphi Product and Service Solutions warranty notes.	1.5	270.00	405.00
11/01/05	UREK, KYLE M	SENIOR ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Discussed Delphi Energy and Chassis journal entry selections for statement of auditing standard on fraud testing with M. Kloss.	0.8	270.00	216.00
11/01/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed business process planning with V. Ziemke.	2.3	390.00	897.00
11/01/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared 10-Q footnotes for senior review.	3.7	240.00	888.00
11/01/05	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Met with Business Process team and discussed testing procedures.	0.4	280.00	112.00
11/01/05	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed interim testing with M. Brenman.	0.3	200.00	60.00
11/01/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed with client some of the remaining Headquarters balance sheet third quarter fluctuations and documented.	1.8	270.00	486.00
11/01/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax issues with A. Miller and J. Erickson.	0.8	525.00	420.00